BARNWAL PROPERTIES PRIVATE LIMITED
SAMARPAN BHAWAN, NEAR KANYA PATHSHALA
RAMNA ROAD, GAYA - 823001

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

Particulars	Note	₹ Hundreds For the year ended 31.03.2023	₹ Hundreds For the year ended 31.03.2022
I. Revenue from Operation	2.17	655,482.24	1,514,859.56
II. Other Income	2.18	911.84	13,662.66
III. **Total Revenue (I + II)**		**656,394.08**	**1,528,522.22**
IV. **EXPENSES:**			
a) Consumption of Raw Materials and Components /Purchase	2.19	566,940.02	1,375,619.39
b) Increase/Decrease in Inventories	2.20	-48,048.43	-33,069.91
c) Employees Benefits Expenses	2.21	47,620.00	60,910.00
d) Finance Costs	2.22	3,254.60	5,530.18
e) Depreciation and Amortization Expenses	2.7	15,183.61	16,468.82
f) Other Expenses	2.23	43,179.51	38,727.09
Total Expenses		**628,129.32**	**1,464,185.56**
V. **Profit before Tax (III-IV)**		**28,264.77**	**64,336.66**
Tax Expense: -			
a) Current Tax		**8,818.61**	**19,000.00**
b) Deferred Tax Assets		**-5,027.40**	**62,972.00**
VI. **Profit (Loss) for the Period**		**14,418.76**	**108,308.66**
Basic/Diluted Earning Per Share (in Rupees)		**1.44**	**10.83**
No. of Shares		**10,000.00**	**10,000.00**
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS			

As per our report of even date attached

Anand Kumar Shaw & Company
Chartered Accountants
M. No. 066855
FRN No. 023846C
Anand Kumat Shaw
(Proprietor)

Anand Kumar Shaw & Company GAYA Chartered Accountants

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director

(Raj Kumar Prasad)
Managing Director

Place : GAYA
Date:01.09.2023

2.10 NON CURRENT INVESTMENTS		
Shares	-	-
Debentures/ Bonds	-	-
Total	-	-
2.11 LONG TERM LOAN & ADVANCES		
Security Deposits	18,581.86	18,581.86
Fixed Deposit	-	-
Total	**18,581.86**	**18,581.86**
2.12 INVENTORIES		
Construction Work in progress (Incl. Cost of Land)	-	-
Cost of Land & Properties	771,249.21	723,200.78
Development Cost	-	-
Total	**771,249.21**	**723,200.78**
2.13 TRADE RECEIVABLES		
More Than Six Months	-	-
Other Debtors		
Unsecured, Considered good	169,845.32	130,199.87
Total	**169,845.32**	**130,199.87**
2.14 SHORT-TERM LOANS AND ADVANCES		
Advance Tax	15,251.80	2,000.00
TDS Receivable	17,885.87	3,937.94
Others	47,862.90	-
GST Receivable	78,314.64	111,519.78
Total	159,315.21	117,457.72
2.15 CASH AND CASH EQUIVALENTS		
Cash in hand	1,536.08	4,983.14
Bank Balance	10,206.66	24,648.21
Total	**11,742.74**	**29,631.35**
2.16 OTHER CURRENT ASSETS		
Advance to land Purchase	486,010.00	-
Total	**486,010.00**	-
2.17 REVENUE FROM OPERATION		
Supplies(Sales and Services)	655,482.24	1,514,859.56
Total	655,482.24	1,514,859.56
2.18 OTHER INCOME		
Rent	-	-
Sale of Fixed Assets	-	-
Others Income	911.84	13,662.66
Total	**911.84**	**13,662.66**
2.19 COST OF CONSTRUCTION AND DEVELOPMENT		
Materials Consumed	543,582.19	1,328,711.86
Labour Cost	9,689.07	28,061.94
Others Direct Exp.	13,668.76	18,845.59
Land Purchase Adjusted Rectified as Direct Exp	-	-
Total	**566,940.02**	**1,375,619.39**
2.20 INCREASE/ DECREASE IN INVENTORIES		
Opening Stock	723,200.78	690,130.87
Closing Stock	771,249.21	723,200.78
Total	**-48,048.43**	**-33,069.91**
2.21 EMPLOYEES BENEFITS EXPENSES		
Director's Remuneration	39,000.00	39,000.00
Employee Remuneration	8,620.00	21,910.00
Total	47,620.00	60,910.00
2.22 FINANCE COST		
Interest on Secured Loan	2,917.10	5,530.18
Interest on Unsecured Loan	337.50	-
Other Interest	-	-
Total	**3,254.60**	**5,530.18**

Anand Kumar Shaw & Company GAYA Chartered Accountants

2.21 DEPRECIATION & AMORTIZATION

Depreciation	15,183.61	16,468.82
Amortization of Preliminary Exp.	-	-
Total	15,183.61	16,468.82

2.23 OTHER EXPENSES

Particulars	March 31, 2023	March 31, 2022
Advertisment Expenses	1,274.97	1,550.00
Audit Fees	500.00	500.00
Bank Charges	90.20	209.85
Electricity Charges	4,373.99	5,665.89
Insurance Charges	2,239.08	1,365.75
Rates, Taxes	-	-
Rent	721.60	-
Professional Fees	710.00	-
Sales Promotion	8,835.95	5,026.47
Subcription and Donation	1,203.00	981.00
Accounting Charge	2,305.00	1,258.00
S S P GAYA (SECURITY GAURD EXP)	10,223.00	4,609.76
General Exp	-	-
Cost of Running and Repairing & Mantanance	2,858.56	3,735.91
LAND Commission	-	-
Telephone Expenses and Internet Expenses	506.00	52.50
Travelling Expenses & Conveyance	5,829.94	5,905.84
Establishment Exp.	1,102.47	1,225.63
Others Exp	405.76	6,640.49
Total	**43,179.51**	**38,727.09**

As per our report of even date attached

Anand Kumar Shaw & Company
Chartered Accountants

M. No. 066855
Anand Kumar Shaw
FRN No. 023846C
Anand Kumat Shaw
(Proprietor)

Place : GAYA
Date:01.09.2023

Anand Kumar Shaw & Company GAYA Chartered Accountants

For & on behalf of The Board of Directors

बिमल बरनवाल
(Bimal Barnwal)
Director

Raj Kumar Prasad
(Raj Kumar Prasad)
Managing Director

BARNWAL PROPERTY

DEFFRERD TAX CALCULATION

OPENING BALANCE	2,691
DEPRECIATION AS PER COMPANIES ACT	16,468.82
DEPRECIATION AS PER INCOME TAX ACT	23,956.53
DIFF.(creation)	-7,487.71
CLOSING BALANCE	-7,487.71
DEFFERED TAX LIABILITIES (CLOSING BAL.)	-2,336.17
LESS: OPENING BALANCE (DTA)	2,691.23
TRANSFER TO PROFIT & LOSS A/C	**-5,027.40**



DEPRECIATION CHART AS PER INCOME TAX ACT AS ON 31.03.2023

S.NO.	PARTICULARS	W.D.V. AS ON 01.04.2022	ADDITION		DELETION	TOTAL	Rate	DEPRECIATION	W.D.V. AS ON 31.03.2023
			MORE THAN SIX MONTH	LESS THAN SIX MONTH					
1	Land	2,392,072.00				2,392,072.00	-	-	2,392,072.00
2	Motor car	5,402,995.28			-	5,402,995.28	15%	810,449.00	4,592,546.28
3	Generator	12,927.53				12,927.53	15%	1,939.00	10,988.53
4	Inverter & Batteries	157,453.50	51,800.00		-	209,253.50	15%	31,388.00	177,865.50
5	Mobile Hand Set	294,360.09			-	294,360.09	15%	44,154.00	250,206.09
6	Office Equipment	67,088.92			-	67,088.92	15%	10,063.00	57,025.92
7	Plant & Machinary	1,672,924.31				1,672,924.31	15%	250,939.00	1,421,985.31
8	Tractor	284,562.01				284,562.01	15%	42,684.00	241,878.01
9	Auto Peck Up Van	40,765.35				40,765.35	15%	6,115.00	34,650.35
10	Motor Cycle	70,975.88				70,975.88	15%	10,646.00	60,329.88
11	Computer Sets	12,668.09				12,668.09	40%	5,067.00	7,601.09
12	Furniture & Fixture	222,089.78				222,089.78	10%	22,209.00	199,880.78
13	Building	-	23,200,000.00			23,200,000.00	5%	1,160,000.00	22,040,000.00
		10,630,882.75	**23,251,800.00**	-	-	**31,490,610.75**		**23,956.53**	**29,094,957.75**

Anand Kumar Shaw & Company
Chartered Accountants
M. No. 066855
FRN No. 023846C
Anand Kumat Shaw
(Proprietor)

Anand Kumar Shaw & Company GAYA Chartered Accountants

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director

(Raj Kumar Prasad) 8/10/2023
Managing Director