

**Auditor's Report**

We have examined the Balance Sheet as on 31/03/2024 and the Profit and Loss Account for the period beginning from 01/04/2023 to ending on 31/03/2024, attached herewith of M/s **MAGADH INFRATECH PAN - ABMFM3574E** Office at **Near Mehta Petrol Pump, Sikhar, Manpur, Gaya, Gaya, Bihar-823001**. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at PLOT NO-73, KHATA NO-39, MATHURAPUR, Gaya, Bihar, 824118 and 0 Branches.

1. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
NIL

(b) Subject to above-

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give true and fair view:-

(i) In the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2024 and

(ii) In the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date.

2. In our Opinion and to the best of our information and according to explanations given to us, the particulars given of the Balance Sheet and the Profit and Loss Account is true and correct subject to the following observations/qualifications, if any.

FOR A K PAMAR & CO.
Chartered Accountants



CA Amrendra Kumar Pamar
(Proprietor)
M No. 139851
FRN : 030310N

Place: Gaya

Date: 20/11/2024

UDIN - 24539851BKEFDC9116

NEAR MEHTA PETROL PUMP, SIKHAR, MANPUR, Gaya, Bihar, 823001

Balance Sheet

As on 31st March, 2024

As on 31st March, 2024					
CAPITAL & LIABILITIES	AMOUNT (₹)	AMOUNT (₹)	ASSETS & PROPERTY	AMOUNT(₹)	AMOUNT(₹)
<u>CAPITAL A/C</u>			<u>FIXED ASSETS</u>		
Anurag Mehta	12,43,726.56		AS PER SCH		-
Gautam Arun	<u>11,06,726.56</u>	23,50,453.11			
			<u>LOANS AND ADVANCES</u>		
			ADVANCE TAX	-	
			TDS	-	
			Bank Guarantee Fire	<u>1,76,300.00</u>	1,76,300.00
			<u>CURRENT ASSETS</u>		
			Preliminary Exps		4,21,150.00
<u>UNSECURED LOAN</u>			Closing Stock		16,09,013.16
			SUNDRY DEBTORS		-
			<u>CASH AT BANK</u>		
			UNION BANK	12,762.43	
			DCB BANK	<u>1,227.52</u>	13,989.95
			CASH IN HAND		1,30,000.00
<u>CURRENT LIABILITIES</u>					
<u>SUNDRY CREDITORS</u>					
<u>PROVISIONS</u>					
SALARY PAYABLE	-				
AUDIT FEES PAYABLE	<u>-</u>	-			
		23,50,453.11			23,50,453.11

For D P CHATTERJEE & CO.
Chartered accountants

M/S MAGADH INFRATECH



AMRENDRA KUMAR PAMAR
Partner
Membership No. 539851
FRN - 301095E
UDIN - 24539851BKEFDC9116
Place : PATNA
Date : 20/11/2024

Anurag Mehta
Partner

Gautam Arun
Partner

M/S MAGADH INFRATECH
NEAR MEHTA PETROL PUMP, SIKHAR, MANPUR, Gaya, Bihar, 823001

TRADING AND PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2024

PARTICULARS	AMOUNT(₹)	AMOUNT(₹)	PARTICULARS	AMOUNT(₹)	AMOUNT(₹)
Purchases		14,78,014.16	SALES		-
Direct Expenses			Closing Stock		16,09,013.16
Labour Charges		1,30,999.00			
GROSS PROFIT		-			
		16,09,013.16			16,09,013.16
AUDIT FEES		-	GROSS PROFIT		-
BANK CHARGES		1,544.49	ROUND OFF		-
BANK INTEREST		-			
BONUS TO STAFF		-			
BUSINESS PROMOTION		-			
DEPRECIATION		-			
STAFF WELFARE		-			
FESTIVAL EXP		-			
INTEREST ON PARTNER CAPITAL		-			
Anurag Mehta		-			
Gautam Arun		-			
MACHINERY MAINTENANCE		-			
MISC EXP		-			
NEWSPAPER & PERIODICALS		-			
PRINTING & STATIONARY		-			
SALARY EXP		-			
TELEPHONE & MOBILE		-			
TRAVELLING & CONVEYANCE		-			
BOOK PROFIT		-1544.49			
		-			
BOOK PROFIT		-1544.49			
PARTNER'S REMUNERATION		-			
Anurag Mehta		-			
Gautam Arun		-			
		-			
		-	NET LOSS TRANS. TO PARTNER'S CAPITAL ACCOUNT		
		-	Anurag Mehta	-772.25	
		-	Gautam Arun	-772.25	-1544.49
		-1544.49			-1544.49
		-			
		-1544.49			-1544.49

For D P CHATTERJEE & CO.
Chartered Accountants

M/S MAGADH INFRATECH



Amrendra Kumar Pamar
Partner
Membership No. 539851
FRN - 301095E
UDIN - 24539851BKEFDC9116
Place : PATNA
Date : 20/11/2024

Anurag Mehta
Partner

Gautam Arun
Partner

M/S MAGADH INFRATECHNEAR MEHTA PETROL PUMP, SIKHAR, MANPUR, Gaya, Bihar, 823001
AS ON 31ST, MARCH 2024

Particulars	Rate	Opening WDV	Additions on or before 30 Sept	Additions after 30 Sept	Sale/ Disposal	Total	Depreciation	Closing WDV
Building	10%	-	-	-	-	-	-	-
Electrical Equipment and Fitting	10%	-	-	-	-	-	-	-
Furniture and Fittings	10%	-	-	-	-	-	-	-
Generator Set	15%	-	-	-	-	-	-	-
Generator Set - Western	15%	-	-	-	-	-	-	-
Vehicle	15%	-	-	-	-	-	-	-
Mahindra Genset	15%	-	-	-	-	-	-	-
Electric equipment	15%	-	-	-	-	-	-	-
AC	15%	-	-	-	-	-	-	-
TV	15%	-	-	-	-	-	-	-
Lift	15%	-	-	-	-	-	-	-
Water Tank	15%	-	-	-	-	-	-	-
BATTERY	15%	-	-	-	-	-	-	-
PLANT & MACHINERY	15%	-	-	-	-	-	-	-
REFRIGRATOR	15%	-	-	-	-	-	-	-
COMPUTER	40%	-	-	-	-	-	-	-
Building Work-in-Progress		-	-	-	-	-	-	-
LAND		-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-

M/S MAGADH INFRATECH

Anurag Mehta
PartnerGautam Arun
Partner

M/S MAGADH INFRATECH

NEAR MEHTA PETROL PUMP, SIKHAR, MANPUR, Gaya, Bihar, 823001

SCHEDULE - 1 - PARTNERS CAPITAL ACCOUNT AS ON 31st MARCH, 2024

Name of the partners	Share of Profit	Opening Balance	ADD		Addition	PROFIT	Less Drawings	Closing Balance
			INTEREST	REMUNERATION				
Anurag Mehta	50%	9,94,498.80	-	-	2,50,000.00	- 772.25	-	12,43,726.56
Gautam Arun	50%	11,07,498.80	-	-	-	- 772.25	-	11,06,726.56
Total		21,01,997.60	-	-	2,50,000.00	- 1,544.49	-	23,50,453.11

M/S MAGADH INFRATECH

Anurag Mehta
Partner

Gautam Arun
Partner

