MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

BALANCE SHEET

AS ON 31ST MARCH, 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
	₹		₹
SOURCES OF FUNDS		Fixed Assets (As per Annexure "C ")	66,758.00
Partner's Capital Account (As per Annexure " A")	10,650,281.45		
LOAN (LIABILITIES)			
Unsecured Loan (As per Annexure "B")	15,452,510.00		
Current Liability & Provisions		**Current Assets, Loan & Advances**	
		CLOSING STOCK	24,375,110.00
Sundry Creditors	5,317,178.82	Cash in Hand	650,653.00
Credit for Expenses	134,000.00	Balance with Bank	5,882,109.27
Other Liabilities	147,920.00	Adv Income Tax	600,000.00
Provision for Current Yr IT	467,170.00	TDS Receivable	68,000.00
		TCS Receivable	8,616.00
		Advance to Supplier	517,814.00
TOTAL	**32,169,060.27**	**TOTAL**	**32,169,060.27**

MAGADH GREEN HOMES

Rajeev KV

(Partner)

As per our report of even date

For' TRIPURARI & ASSOCIATES

(Chartered Accountants)

TRIPURARI & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

Tripurari Kumar 07/09/2023

Tripurari Kumar

(Partner)

M.No. 514382

Date: 07/09/2023

Place: Patna

UDIN :- 23514382BGTWAW R6458

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
	₹		₹
To Opening Stock	15,517,396.00	By Sale	48,398,146.00
To Project Expenses	51,327,086.00	By Closing Stock	24,375,110.00
To Gross Profit (Transfer to P/L A/C)	5,928,774.00		
	72,773,256.00	-	**72,773,256.00**
To Salary Account	539,000.00	By Gross Profit	5,928,774.00
To Rent Account	270,100.00	(Transfer from P/L A/C)	
To Printing & Stationery	39,242.00		
To Electricity Charges	28,675.00		
To Mobile Charges	18,240.00		
To Office expenses	73,625.00		
To Postage & Courier	4,527.00		
To Repair & Maintenance	22,458.00		
To Staff Welfare	26,570.00		
To Travelling	66,537.00		
To Conveyance	22,567.00		
To Bank Charges	1,511.55		
To Accounting Charges	120,000.00		
To Audit Fee	25,000.00		
To Depreciation W/off	33,689.00		
To BALANCE C/D	4,637,032.45		
	5,928,774.00	-	**5,928,774.00**
To Interest on Capital	839,694.00	By BALANCE B/D	4,637,032.45
To Salary to Partner	2,300,000.00		
To Current Yr Income Tax	467,170.00		
To **Net Profit**(Transfer to Partner Capital Account)	1,030,168.45		
	4,637,032.45	-	**4,637,032.45**

MAGADH GREEN HOMES

(Partner)

Date: 07/09/2023

Place: Patna

As per our report of even date

For' TRIPURARI & ASSOCIATES

(Chartered Accountants)

TRIPURARI & ASSOCIATES CHARTERED ACCOUNTANTS * PATNA *

Tripurari Kumar 07/09/2023

(Partner)

M.No. 514382

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

Annexure -'A' PARTNER CAPITAL ACCOUNT

Name of Partner	Share	Opening Balance	Addition	Salary	Interest	Profit	Drawing	Closing Balance
		₹	₹	₹	₹	₹	₹	₹
		01.04.2022						31.03.2023
Deepak Kumar	25%	1,778,283.00	0.00	575,000.00	177,828.00	257,542.11	520,365.25	2,268,287.86
Dipesh Kumar	25%	2,262,971.00	0.00	575,000.00	226,297.00	257,542.11	456,405.25	2,865,404.86
Rajeev Kumar	25%	2,112,301.00	0.00	575,000.00	211,230.00	257,542.11	486,725.25	2,669,347.86
Manoj Kumar	25%	2,243,385.00	0.00	575,000.00	224,339.00	257,542.11	453,025.25	2,847,240.86
Total Rs.		8,396,940.00	0.00	2,300,000.00	839,694.00	1,030,168.45	1,916,521.00	10,650,281.45

ANNEXURE - C

DESCRIPTION OF ASSETS	RATE OF DEP.	W.D.V. AS ON 1.4.2022	ADDITION WITHIN 6 MONTH	ADDITION AFTER 6 MONTH	SALES/ ADJUST-MENT	TOTAL	DEP ALLO-WABLE	W D V AS ON 31.03.2023
Furniture	10%	13631.00	0.00	0.00	0.00	13631.00	1363.00	12268.00
Computer	40%	74816.00		12000.00	0.00	86816.00	32326.00	54490.00
TOTAL		88447.00	0.00	12000.00	0.00	100447.00	33689.00	66758.00

MAGADH GREEN HOMES

(Partner)

Date: 07/09/2023

Place: Patna

TRIPURARI & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

As per our report of even date

For' TRIPURARI & ASSOCIATES

(Chartered Accountants)

Tripurari Kumar

(Partner)

M.No. 514382

07/09/2023

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

ANNEXURE - B

	Amount ₹	Amount ₹
Details of Unsecured Loan		
Name of Person		
Hem Lata Sinha	500,000.00	
Manish Kumar Singh	500,000.00	
Magadh Homes	52,510.00	
Manoj Kumar Verma	1,000,000.00	
Rajesh Ranjan Prasad	2,100,000.00	
Parmanand Sinha	500,000.00	
Sanjeet Kumar	950,000.00	
Ambika Nand Singh	600,000.00	
Birendra Kumar	300,000.00	
Anant Kumar	650,000.00	
Arti Kumari	300,000.00	
Gayan Prakesh Purusharthi	400,000.00	
Madanchand Prasad	400,000.00	
Manjeet Kumar	200,000.00	
Sanjiv Kumar Ranjan	300,000.00	
Soni Kumari	300,000.00	
Rajiv Ranjan	600,000.00	
Sanjiv Kumar Ranjan	500,000.00	
Subodh Kumar Singh	200,000.00	
Anil Kumar	200,000.00	
P N ENTERPRISES	500,000.00	
RAKHI KUMARI(AWIPK1399L)	1,740,000.00	
RAKHI TRADING (AWIPK1399L)	1,660,000.00	
Nripendra Kumar (ASMPK7673B)	400,000.00	
Dimpal Kumari (EPXPK8645R)	600,000.00	**15,452,510.00**
Details of Sundry Creditors		
Aman Ply N Glass House	17,435.00	
Magadh Ceramic and Marble	300,559.00	
Krrish White Bricks LLP	194,800.00	
Amarjeet Kumar	325,096.00	
Magadh Iron Pvt Ltd	3,381,151.00	
Maa Kali Tils	44,706.00	
Rambhajan Mahtoo	160,950.00	
Magadh Paints	455,564.00	
Sri Sai & Sons	119,700.00	
Mukesh Electrics	48,049.00	
Nuvoco Vistas Corporation Limited	165,550.00	
Nu Vista Limited	103,618.82	**5,317,178.82**
Details of Credit for expenses		
Salary Payable	20,000.00	
Accounting Charge Payable	89,000.00	
Audit Fee Payable	25,000.00	**134,000.00**
Details of Others Liabilities		
Reliance Project Security	24,990.00	
C Gst Payable (paid 19.04.2022)	55,214.00	
S Gst Payable (paid 19.04.2022)	55,214.00	
TDS Payable (27.04.2022)	12,502.00	**147,920.00**
Details of Advance to Supplyer		
Dev Enterprises	317,022.00	
Vasudev Scaffolding Pvt Ltd	25,792.00	
Jaya Sinha	175,000.00	**517,814.00**

TRIPURARI & ASSOCIATES CHARTERED ACCOUNTANTS * PATNA

A A PATHAK AND COMPANY
Chartered Accountants

204 B BLOCK ANBITION BUSINESS
CENTER,JAMAL ROAD,JAMAL ROAD,PATNA
BIHAR 800001
Ph. 7549462505
e-mail : acapathak@gmail.com

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
   M/s **MAGADH GREEN HOMES**
   BACK PORTION OF 1ST FLOOR,BINDA VIHAR APARTMENT,OPP. TIWARI BACHOR,KANKARBAGH MAIN ROAD,KANKARBAGH,PATNA
   PAN **AAZFM8572E**

2. 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 Back Portion of 1st Floor, Binda Vihar Apartment, Opp. Tiwari Bechor, Kankarbagh Main Road, kankarbagh, Patna- 800020 and Nil Branches

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any

   (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 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 a true and fair view:-

   (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and

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

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

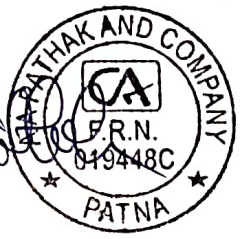
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Audit report under form 3cd are prepared on the best basis checking of books of accounts and debtors and creditors are subject to confirmation. Closing Cash and Closing Stock valued by partner.
2	Valuation of closing stock is not possible.	Due to constraction work of work in Progress not determined by me. value of work in Progress as per partner verification.
3	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	Some of the information and explanation which is to the best of my/our knowledge and belef were necessary for the purpose of my/our audit has not been provided by the assessee

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F.R.N. 019448C
PATNA

4	Records necessary to verify personal nature of expenses not maintained by the assessee.	It is not possible for me/us to verify whether the loans/deposites accepted or repaid otherwise then by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee
5	Others	The software and Accounting system of the assessee is not properly designed & configured so as to maintain & give the details in the format as required in Clause No. 44. Assessee has given the submission that they are not having the proper system and manpower to compile and report the same in absence of any disclosure requirement thereof under the GST statute. In view of above & considering the nature of business and volume of transactions and submission done by the assessee, it is not possible for us to give the break-up of total expenditure as sought in Clause 44 of TAR in 3CD

For A A PATHAK AND COMPANY
Chartered Accountants
(Firm Regn No.: 019448C)



(ASHISH ANAND PATHAK)
PARTNER
Membership No: 521013

Place :PATNA
Date : 30/09/2022
UDIN : 22521013AXMBVY6087

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	M/s MAGADH GREEN HOMES
02	Address	BACK PORTION OF 1ST FLOOR,BINDA VIHAR APARTMENT,OPP. TIWARI BACHOR,KANKARBAGH MAIN ROAD,KANKARBAGH,PATNA
03	Permanent Account Number (PAN)	AAZFM8572E
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	Yes

Name of Act	State	Other	Registration No.	Description (optional)
Goods and service tax	BIHAR		10AAZFM8572E1ZX	

05	Status	Partnership Firm
06	Previous year	from 1-APR-2021 to 31-MAR-2022
07	Assessment year	2022-23
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			Deepak Kumar	25.00
			Dipesh Kumar	25.00
			Rajeev Kumar	25.00
			Manoj Kumar	25.00
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
		Sector	Sub Sector	Code
		CONSTRUCTION	Building completion	06004
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No	

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Account maintained in Computer System, Cash Book, Journal, Ledger, Purchases & Sales Ragister, Receipt Bill Book, Expenses File

A.A.PATHAK AND COMPANY
F.R.N. 019448C
PATNA

	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**Back Portion of 1st Floor, Binda Vihar Apartment, Opp. Tiwari Bechor, Kankarbagh Main Road, kankarbagh, Patna, BIHAR, 800020, INDIA**	**Account maintained in Computer System, Cash Book, Journal, Ledger, Purchases & Sales Ragister, Receipt Bill Book, Expenses File (Manual)**
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**Back Portion of 1st Floor, Binda Vihar Apartment, Kankarbagh MainOpp. Tiwari Bechor, Kankarbagh Main Road, kankarbagh, Patna, BIHAR, 800020, INDIA**	**Receipt Bill Book, Expenses File (Manual)**
	c)	List of books of account and nature of relevant documents examined.	**Account maintained in Computer System, Cash Book, Journal, Ledger, Purchases & Sales Ragister, Receipt Bill Book, Expenses File**	
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	**No**	

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give details of such adjustments	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	**The financial statements have been prepared on going concern basis following mercantile system of accounting wherein all items of income and expenditure, having material bearing on financial statements, are accounted for on accrual basis using the generally accepted accounting principals in India.**
ICDS II - Valuation of Inventories	**Accounting Policies adopted in measuring inventories including the cost formulae used. Where Standard Costing has been used as a measurement of cost, details of such inventories and a confirmation of the fact that standard cost approximates the actual cost; and Total carrying amount of inventories and its classification appropriate to a person**
ICDS III - Construction Contracts	**The amount of contract revenue recognized as revenue in the period; and The methods used to determine the stage of completion of contracts in progress. For contracts in progress at the reporting date, namely Amount of costs incurred and recognised profits (less recognised losses) upto the reporting date Amount of advances received; and o Amount of retentions**
ICDS IV - Revenue Recognition	**Revenue from Services is recognised as they are rendered on Percentage Completion Method**

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		ICDS V - Tangible Fixed Assets	Fixed Assets (Tangible or intangible) are stated at cost which includes cost of acquisition, cost of improvement, cost of bringing the assets to the present location and condition. Depreciation on Fixed Assets has been provided on Written Down Value method in accordance with the provisions of Income Tax Act, 1961. Depreciation on addition/ deduction of assets during the year is provided on the basis as prescribed under the Act.
		ICDS IX - Borrowing Costs	nterest and other costs in connection with the borrowing of funds to the extent attributable to the acquisition or construction of a qualifying assets are capitalised as part of the cost of such asset till such time the asset is ready for its intended use/ sale. All other borrowing costs are recognised in the Profit and Loss Account in the period in which they are incurred.
		ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Provisions are recognised in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable and that can be reliably estimated. Contigent liabilities are not recognised but are disclosed in the financial statements. Claims against the Company where the possibility of materialisation is remote are not considered as contingent liabilities. Contingent assets are neither recognised not disclosed in the financial statements.
14	a)	Method of valuation of closing stock employed in the previous year.	**Raw Material and Finished Goods :- Cost or NRV Whichever is lower**
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**No**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16	Amounts not credited to the profit and loss account, being, -	
a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

c)	escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

d)	any other item of income;	**Nil**

Description	Amount	Remarks if any:

e)	capital receipt, if any.	**Nil**

Description	Amount	Remarks if any:

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

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