

M/S DEO JYOTI HOMES

At:-Road No. 4, Arpana Bank Colony, Chandrawas Bhawan,
Ram Jaipal Road Shiv Mandir, Danapur - 801503

(Amount in ₹)

BALANCE SHEET AS AT 31ST MARCH 2025

	Note	As at 31st-March-2025	As at 31st-March-2024
I OWNERS' FUNDS AND LIABILITIES			
1 Owners' Funds			
(a) Owners' Capital Account (Owners'/Partners' Capital Account	3	28,44,843	7,57,025
(b) Reserves and surplus	4	-	-
		28,44,843	7,57,025
2 Non-current liabilities	5		
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other long-term liabilities	7	-	-
(d) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables	9	-	-
(c) Other current liabilities	10	34,000	17,000
(d) Short-term provisions	8	-	-
		34,000	17,000
Total		28,78,843	7,74,025
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	-	-
(b) Non-current investments	12	-	-
(c) Deferred tax assets (Net)		-	-
(d) Long Term Loans and Advances	14	-	-
(e) Other non-current assets	16	-	-
		-	-
2 Current assets			
(a) Current investments	13	-	-
(b) Inventories	17	6,06,728	4,41,728
(c) Trade receivables	18	-	-
(d) Cash and bank balances	19	22,72,115	3,32,297
(e) Short Term Loans and Advances	15	-	-
(f) Other current assets	20	-	-
		28,78,843	7,74,025
Total		28,78,843	7,74,025

The accompanying notes are an integral part of the financial statements

For and on behalf of the
M/S DEO JYOTI HOMES

Anil Kumar
(Partners)

Place: patna
Date: 25-09-2025

For Chourasiya Pankaj & Associates
(Chartered Accountants)
FRN No: 029685C



Pankaj Kumar
CAPankaj Kumar
(Proprietor)
M.No: 450737
UDIN: 25450737BMJMY6666

M/S DEO JYOTI HOMES

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

NOTE - 3 OWNERS' CAPITAL ACCOUNT:-

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	Income From Rent/IT Refund	Interest for the year	Share of Profit/ Loss for the year	Withdrawals during the year	As at 31st March 2025 (Closing Balance)
1	Shree Brijesh Kumar	27.5%	8,24,432	5,00,000		-	-3,350	-	13,21,082
2	Anil Kumar Ojha	27.5%	-25,568	8,00,000			-3,350		7,71,082
3	Mithilesh Kumar Mishra	27.5%	-25,568	8,00,000			-3,350		7,71,082
4	Rajeev Kumar	17.5%	-16,271	-			-2,132		-18,402
Total			7,57,025	21,00,000	-	-	-12,182	-	28,44,843
Previous Year (PY)- 2024			-	8,50,000	-	-	-92,975	-	7,57,025
1	Shree Brijesh Kumar	27.5%	-	8,50,000		-	-25,568	-	8,24,432
2	Anil Kumar Ojha	27.5%	-	-			-25,568		-25,568
3	Mithilesh Kumar Mishra	27.5%	-	-			-25,568		-25,568
4	Rajeev Kumar	17.5%	-	-			-16,271		-16,271
Total			-	8,50,000	-	-	-92,975	-	7,57,025



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Reserves and surplus	31st-March-2025	31st-March-2024
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-
	Total	-	-
5	Long-term borrowings	31st-March-2025	31st-March-2024
	SECURED :-		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans and advances from related parties	-	-
(c)	Other loans advances (specify nature)	-	-
	Total (A)	-	-
	UNSECURED:-		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans and advances from related parties	-	-
(c)	Other loans advances (specify nature)	-	-
	Total (B)	-	-
	Total (A) + (B)	-	-
	Foot Note:		
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans shall be stated.		
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.		



Notes forming part of the Financial Statements for the year ended 31st March, 2025

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At:-Road No. 4, Arpana Bank Colony, Chandrawas Bhawan,
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6	Short-term borrowings	31st-March-2025	31st-March-2024
	SECURED :-		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
	Loans repayable on demand		
	from banks	-	-
	from other parties	-	-
(b)	Loans and advances from related parties	-	-
(c)	Other loans advances (specify nature)	-	-
	Total (A)	-	-
	UNSECURED:-		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
	Loans repayable on demand		
(b)	Loans and advances from related parties	-	-
(c)	Other loans advances (specify nature)	-	-
	Total (B)	-	-
	Total (A) + (B)	-	-
	Foot Note:		
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans shall be stated.		
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.		



M/S DEO JYOTI HOMES

At:-Road No. 4, Arpana Bank Colony, Chandrawas Bhawan,
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Notes forming part of the Financial Statements for the year ended 31st March, 2025 (Amount in ₹)

7	Other long-term liabilities	31st-March-2025	31st-March-2024
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total	-	-
8	Short-term provisions	31st-March-2025	31st-March-2024
(a)	Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)	-	-
(b)	Other (specify nature)	-	-
	Total	-	-
9	Trade payables	31st-March-2025	31st-March-2024
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total	-	-
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars	31st-March-2025	31st-March-2024	
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal	-	-	
Interest	-	-	
Total	-	-	
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-	
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-	
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-	
10	Other current liabilities	31st-March-2025	31st-March-2024
(a)	Other current liabilities	-	-
(b)	Interest accrued and due on borrowings	-	-
(c)	Income received in advance	-	-
(d)	Unearned revenue	-	-
(e)	Goods and Service tax payable	-	-
(f)	Accounting Charge payable	10,000	5,000
(g)	Audit Fees payable	24,000	12,000
	Total	34,000	17,000



At:-Road No. 4, Arpana Bank Colony, Chandrawas Bhawan,
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	Property, Plant and Equipment and Intangible Assets (owned a
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Property, Plant and Equipment and Intangible Assets (owned and controlled)							(Amount in ₹)		
Sl No	Name of the Assets	WDV as on 01.04.2023	Sale	Addition during the year Up to 30.09	Transfer from WIP	TOTAL	Depreciation Rate		WDV as on 31.03.2025
						-		-	-
	TOTAL	-	-	-	-	-		-	-

Sl No	Name of the Assets	WDV as on 01.04.2023	Sale	Addition during the year Up to 30.09	Transfer from WIP	TOTAL	Depreciation Rate	WDV as on 31.03.2023
						-	-	-
	TOTAL	-	-	-	-	-	-	-



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in ₹)

12	Non Current Investments (valued at historical cost unless stated otherwise)	As at 31st-March-2025	As at31st-March-2024
	<u>Trade Investments -Quoted</u>		
	<u>Other Investments</u>		
(a)	Investments in equity instruments	-	-
(b)	Investments in government or trust securities	-	-
(c)	Investments in mutual funds	-	-
(d)	Other non-current investments (specify nature)	-	-
	Total Investments -Quoted (A)	-	-
	<u>Trade Investments - Unquoted</u>		
(a)	Investments in partnership firm (Refer footnote 1)	-	-
	<u>Other Investments</u>		
(b)	Investments property		
(c)	Other non-current investments (specify nature) Bolero		
	Total Investments-Unquoted (B)	-	-
	Total (A+B)	-	-
	Footnote 1: Details of investment in partnership firm	As at 31st-March-2025	As at31st-March-2024
	Name of partner with % share in profits of such firm		
	ABC	-	-
	XYZ	-	-
	Mr. A	-	-
	Total capital of the firm (Amount in Rs.)	-	-
13	Current Investments	As at 31st-March-2025	As at31st-March-2024
	<u>Trade (valued at lower of cost or market value) - Quoted</u>		
(a)	Current maturities of long-term investments	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in government or trust securities	-	-
(d)	Investments in mutual funds	-	-
(e)	Other Short-term investments (specify nature)	-	-
	Net Current Investments (A)	-	-
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>		
(a)	Current maturities of long-term investments		
(b)	Investments in equity instruments	-	-
(d)	Investments in government or trust securities	-	-
(f)	Investments in mutual funds	-	-
(g)	Other Short-term investments (specify nature)	-	-
	Net Current Investments (B)	-	-
	Total (A+B)	-	-



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14	Loans and advances	As at 31st-March-2025	As at31st-March-2024
A	SECURED:-		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	-	-
(c)	Other loans and advances (specify nature)		
	Prepaid expenses	-	-
	VAT credit receivable	-	-
	Security Deposits		
	Total (A)	-	-
	UNSECURED:-		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	-	-
(c)	Other loans and advances (specify nature)		
	Prepaid expenses	-	-
	VAT credit receivable	-	-
	Security Deposits		
	Total (B)	-	-
	Total (A + B)	-	-
15	Short Term Loans and Advances	As at 31st-March-2025	As at31st-March-2024
	SECURED:-		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	-	-
(c)	Other loans and advances (specify nature)		
	Prepaid expenses	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]		-
	GST input credit receivable		
	Security Deposits		
	Balance with government authorities		
	Total (A)	-	-
	UNSECURED:-		
(a)	Capital advances		
(b)	Loans advances to partners or relative of partners	-	-
(c)	Other loans and advances (specify nature)		
	Prepaid expenses	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]	-	-
	GST input credit receivable	-	-
	Security Deposits	-	-
	Balance with government authorities	-	-
	Total (B)	-	-
	Total (D + H)	-	-



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16	Other non-current assets	As at 31st-March-2025	As at31st-March-2024
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total	-	-
17	Inventories	As at 31st-March-2025	As at31st-March-2024
(a)	Raw materials	-	-
(b)	Work-in-progress	-	-
(c)	Finished goods	-	-
(d)	Stock-in-trade	6,06,728	4,41,728
(e)	Stores and spares	-	-
(f)	Loose Tools	-	-
(g)	Others (Specify nature)	-	-
	[Goods in transit to be disclosed under relevant sub-head of inventories]		
	Total	6,06,728	4,41,728
18	Trade receivables	As at 31st-March-2025	As at31st-March-2024
	Outstanding for a period less than 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
	Total	-	-



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19	Cash and Bank Balances	As at 31st-March-2025	As at31st-March-2024
A	<u>Cash and cash equivalents</u>		
(a)	On current accounts (SBI A/C No - 42535906616)	21,08,982	1,79,351
(b)	Cash credit account (Debit balance)	-	-
(c)	<u>Fixed Deposits</u>		
	Deposits with original maturity of less than three months	-	-
	F D Against Fireprotection	1,52,380	1,52,380
	Accured Interest on FD	10,753	566
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Sub Total (A)	22,72,115	3,32,297
B	<u>Other bank balances</u>		
(a)	Bank Deposits	-	-
	Sub Total (B)	-	-
	Total (A + B)	22,72,115	3,32,297
20	<u>Other current assets</u>	As at 31st-March-2025	As at31st-March-2024
	GST INPUT	-	-
	TDS	-	-
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-



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(Amount in ₹.)

19	Revenue from operations	31st-March-2025	31st-March-2024
	Sale of products	-	-
	Sale of services	-	-
	Other operating revenue	-	-
	Total	-	-
20	Other income	31st-March-2025	31st-March-2024
	Interest Interest on FD	10,187.00	566
	Misc Income	-	-
	Scheme Discount	-	-
	Other income	-	-
	Rent Income	-	-
	Saving interest	-	-
	Total	10,187.00	566.00
21	Purchases of stock-in-trade	31st-March-2025	31st-March-2024
	Map For Apartment	-	4,23,728.00
	GST on Expenses	-	76,272.00
	Fire Protection	1,65,000.00	18,000.00
	Total	1,65,000.00	5,18,000.00
22	Changes in inventories of finished goods, work in progress and stock-in trade	31st-March-2025	31st-March-2024
	Inventories at the beginning of the year:		
	Stock-in-trade	-	-
	Work in progress	4,41,728.00	-
	Finished goods	-	-
	(A)	4,41,728.00	-
	Inventories at the end of the year:		
	Stock-in-trade	-	-
	Work in progress	6,06,728.00	4,41,728
	Finished goods	-	-
	(B)	6,06,728.00	4,41,728
	(Increase)/decrease in Inventories (A - B)	-1,65,000.00	-4,41,728.00

