BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

BALANCE SHEET

As at 31st March, 2025

(All amounts in Rs. unless otherwise stated)

	Note	As at 31st March, 2025	As at 31st March, 2024
CONTRIBUTIONS & LIABILITIES			
Partner's Funds			
Partners Contribution	1	**7,680,968.00**	7,675,407.00
Non Current Liabilities			
Unsecured Loan	2	**25,300,000.00**	16,508,100.00
Current Liabilities			
Other Current Liabilities	3	**28,517.00**	23,600.00
Short Term Provisions	4	**12,350.00**	-
Total Contribution & Liabilities		**33,021,835.00**	24,207,107.00
ASSETS			
Non Current Assets			
Property Plant and Equipment	5	**8,751.60**	14,585.60
Non Current Investments			
Other Non Current Investments	6	**356,053.00**	338,142.00
Current Assets			
Inventories	7	**5,767,054.74**	5,370,861.74
Cash and Cash Equivalents	8	**1,027,500.56**	687,025.66
Short Term Loans & Advances	9	**25,862,475.10**	17,796,492.00
Total Assets		**33,021,835.00**	24,207,107.00

The accompanying notes are an integral part of the accounts

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

STATEMENT OF PROFIT & LOSS

For the year ended 31st March, 2025

(All amounts in Rs. unless otherwise stated)

	Note	Year Ended 31st March,2025	Year Ended 31st March,2024
REVENUE FROM OPERATIONS		-	-
Other Income	**10**	**17,911.00**	17,008.00
TOTAL INCOME (A)		**17,911.00**	17,008.00
EXPENSES			
Changes in Inventories	**11**	**(396,193.00)**	(2,109,687.34)
Depreciation & Amortisation Expenses	**12**	**5,834.00**	9,723.00
Other Expenses	**13**	**402,159.00**	2,121,309.34
TOTAL EXPENSES (B)		**11,800.00**	21,345.00
Profit before Tax (A-B)		**6,111.00**	(4,337.00)
Tax Expense:			
Current tax		**550.00**	-
Profit After Tax		**5,561.00**	(4,337.00)
Net Profit Transfer to Balance Sheet		**5,561.00**	(4,337.00)

The accompanying notes are an integral part of the accounts

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

NOTES

to the financial statements for the year ended 31st March, 2025 (Contd.)

(All amounts in Rs.unless otherwise stated)

1) PARTNER'S CAPITAL ACCOUNT

	Profit Sharing Ratio	As at 31st March, 2024	Amount Introduced	Share of Profit	Amount Withdrawn	As at 31st March, 2025
						10,322.48
Sooraj Bharti	33.33%	8,469.00	-	1,853.48	-	
Kailash Chand	33.33%	158,469.00	-	1,853.48	-	160,322.48
Deepak Sagar	33.34%	7,508,469.00	-	1,854.04	-	7,510,323.04
	100.00%	7,675,407.00	-	5,561.00	-	7,680,968.00

2) UNSECURED LOANS

	As at 31st March, 2025	As at 31st March, 2024
Unsecured Loans from		
- Related Parties	7,100,000.00	7,308,100.00
- Others	18,200,000.00	9,200,000.00
	25,300,000.00	16,508,100.00

3) OTHER CURRENT LIABILITIES

	As at 31st March, 2025	As at 31st March, 2024
Statutory Liabilities	16,717.00	-
Liabilities For Expenses	11,800.00	23,600.00
	28,517.00	23,600.00

4) SHORT TERM PROVISION

	As at 31st March, 2025	As at 31st March, 2024
Provision for Income Tax	550.00	-
Provision for Audit Fee	11,800.00	-
	12,350.00	-

5) OTHER NON CURRENT INVESTMENT

	As at 31st March, 2025	As at 31st March, 2024
Fixed Deposit (Against Bank Guarantee)	356,053.00	338,142.00
	356,053.00	338,142.00

6) INVENTORIES

	As at 31st March, 2025	As at 31st March, 2024
Construction Work In Progress	5,767,054.74	5,370,861.74
	5,767,054.74	5,370,861.74

NOTES

to the financial statements for the year ended 31st March, 2025 (Contd.)

(All amounts in ₹ unless otherwise stated)

8) CASH AND CASH EQUIVALENTS

	As at 31st March, 2025	As at 31st March, 2024
Cash-In-Hand	**1,026,117.00**	687,017.00
Cash-at-Bank		
- Balance in Current A/c with Indian Overseas Bank	**1,383.56**	8.66
	1,027,500.56	687,025.66

9) SHORT TERM LOANS & ADVANCES

	As at 31st March, 2025	As at 31st March, 2024
Loan & Advances	**15,869,442.00**	8,866,492.00
Advances for Development of Land	**4,500,000.00**	4,500,000.00
Advances to Suppliers for Goods & Services	**5,493,033.10**	4,430,000.00
	25,862,475.10	17,796,492.00

10) OTHER INCOME

	Year Ended 31st March,2025	Year Ended 31st March,2024
Interest on Fixed Deposit	**17,911.00**	17,008.00
	17,911.00	17,008.00

11) CHANGE IN INVENTORIES OF STOCK IN PROCESS

	Year Ended 31st March,2025	Year Ended 31st March,2024
Inventories at the beginning of the year		
Construction Work In Progress	**5,370,861.74**	3,261,174.40
	5,370,861.74	3,261,174.40
Inventories at the end of the year		
Construction Work In Progress	**5,767,054.74**	5,370,861.74
	5,767,054.74	5,370,861.74
Decrease/ (increase)		
Construction Work In Progress	**(396,193.00)**	(2,109,687.34)
	(396,193.00)	(2,109,687.34)

NOTES

to the financial statements for the year ended 31st March, 2025 (Contd.)

(All amounts in ₹ unless otherwise stated)

12) DEPRECIATION & AMORTISATION EXPENSES

	Year Ended 31st March,2025	Year Ended 31st March,2024
Depreciation	5,834.00	9,723.00
	5,834.00	9,723.00

13) OTHER EXPENSES

	Year Ended 31st March,2025	Year Ended 31st March,2024
Bank Charges	4,681.00	2,588.34
Office Expense	10,000.00	-
Interest Expense	167,178.00	-
Professional Fees	11,800.00	21,345.00
Printing and Stationary	-	16,100.00
Legal Expenses	8,000.00	-
Site Expenses	500.00	1,202,856.00
Salary and Wages	200,000.00	734,420.00
Miscellaneous Expenses	-	144,000.00
	402,159.00	2,121,309.34

14) Figures for the previous year had been regrouped and rearranged wherever considered necessary.

15) Balance of Recievables, Advances and Payables are subject to confirmation.

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

Note:- 7 -PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961

Particulars	Rate of Depreciation	W.D.V. As on 01.04.2024 Amount (Rs.)	Addition during the year		Total Amount (Rs.)	Depreciation Amount (Rs.)	W.D.V. As on 31.03.2025 Amount (Rs.)
			Exceeding 180 days Amount (Rs.)	Below 180 days Amount (Rs.)			
Office Equipments	40%	14,585.60	-	-	14,585.60	5,834.00	8,751.60
	Total:	**14,585.60**	**-**	**-**	**14,585.60**	**5,834.00**	**8,751.60**

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner

BHARTI MERTIYA DEEPAK CONSTRUCTION

Partner