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

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2025

Particulars	Note	(₹ in thousand) For the year ended 31.03.2025	(₹ in thousand) For the year ended 31.03.2024
I. Revenue from Operation	2.19	36,527.74	50,309.82
II. Other Income	2.20	11.15	142.94
III. Total Revenue (I + II)		36,538.89	50,452.76
IV. EXPENSES:			
a) Consumption of Raw Materials and Components /Purchase	2.21	6,353.25	23,615.08
b) Increase/Decrease in Inventories	2.22	14,533.93	13,506.60
c) Employees Benefits Expenses	2.23	4,607.90	4,522.00
d) Finance Costs	2.24	3,241.43	1,777.96
e) Depreciation and Amortization Expenses	2.25	1,560.98	1,797.57
f) Other Expenses	2.26	3,760.95	2,948.40
Total Expenses		34,058.44	48,167.61
V. Profit before Tax (III-IV)		2,480.45	2,285.14
Tax Expense:			
a) Current Tax		773.90	712.96
b) Deferred Tax		9.21	-70.55
VI. Profit (Loss) for the Period		1,697.34	1,642.73
Earnings Per Equity Share (Face Value of Rs. 10/- each) :			
Basic	2.27	1.74	1.68
Diluted		1.74	1.68
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS			

As per our report of even date attached

DHIRAJ GUPTA & COMPANY
Chartered Accountants

Dhiraj Kumar Gupta

DHIRAJ KUMAR GUPTA
(Proprietor)
FRN No. 334093E
M. No. 323210
Place : KOLKATA
Date : 06/09/2025
Udin: 25323210BPEAUA8640

DHIRAJ GUPTA & COMPANY * 334093E * CHARTERED ACCOUNTANTS

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director
DIN:02528028

(Raj Kumar Prasad)
Director
DIN: 02528083

2.11 Short Term Provisions		
Provision for Taxation	4,268.73	3,494.83
Total	**4,268.73**	**3,494.83**
2.12 NON CURRENT INVESTMENTS		
Shares	0.00	0.00
Debentures/ Bonds	0.00	0.00
Total	0.00	0.00
2.13 LONG TERM LOAN & ADVANCES		
Security Deposits	2,301.37	1,858.19
Fixed Deposit	0.00	0.00
Total	**2,301.37**	**1,858.19**
2.14 INVENTORIES		
Cost of Land & Properties	49,084.38	63,618.32
Development Cost	0.00	0.00
Total	**49,084.38**	**63,618.32**
2.15 TRADE RECEIVABLES		
(Unsecured & Considered good)		
a) More than six months	0.00	0.00
b) Less than six months	15,868.53	31,099.45
Total	**15,868.53**	**31,099.45**
2.16 SHORT-TERM LOANS AND ADVANCES		
IT Advance		
Advance Tax	1,525.18	1,525.18
TDS Receivable	4,221.10	1,781.38
Others	40,624.79	19,053.25
GST Receivable	3,698.70	5,367.20
Total	**50,069.77**	**29,227.01**
2.17 CASH AND CASH EQUIVALENTS		
Cash in hand	1,236.25	1,672.21
Bank Balance	246.88	1,463.21
Total	**1,483.13**	**3,135.42**
2.18 OTHER CURRENT ASSETS		
Loan to Others	800.00	0.00
Advance to land Purchase	0.00	59,451.00
Total	**800.00**	**59,451.00**
2.19 REVENUE FROM OPERATION		
Sales	36,527.74	50,309.82
Total	**36,527.74**	**50,309.82**
2.20 OTHER INCOME		
Others Income	11.15	142.93
Total	**11.15**	**142.93**
2.21 COST OF CONSTRUCTION AND DEVELOPMENT		
Materials Consumed	5,165.93	22,149.39
Labour Cost	607.02	416.35
Others Direct Exp.	580.30	1,049.34
Land Purchase Adjusted Rectified as Direct Exp	0.00	0.00
Total	**6,353.25**	**23,615.08**

DHIRAJ GUPTA & COMPANY
334093E
CHARTERED ACCOUNTANT

2.22 INCREASE/ DECREASE IN INVENTORIES

Opening Stock	63,618.32	77,124.92
Closing Stock	49,084.38	63,618.32
Total	14,533.93	13,506.60

2.23 EMPLOYEES BENEFITS EXPENSES

Director's Remuneration	3,900.00	3,900.00
Employee Remuneration	707.90	622.00
Total	4,607.90	4,522.00

2.24 FINANCE COST

Interest on Secured Loan	3,032.03	1,902.96
Interest on Unsecured Loan	177.00	175.00
Other Interest	32.40	0.00
Total	3,241.43	1,777.96

2.25 DEPRECIATION & AMORTIZATION

Depreciation	1,560.98	1,797.57
Amortization of Preliminary Exp.	0.00	0.00
Total	1,560.98	1,797.57

2.26 OTHER EXPENSES

Particulars	March 31, 2025	March 31, 2024
Advertisement Expenses	231.50	209.01
Audit Fees	30.00	50.00
Bank Charges	26.06	19.51
Electricity Charges	122.17	99.60
Filing Fees	0.00	6.00
Insurance Charges	101.47	233.26
Interest On Flat	0.00	200.00
Rates, Taxes	717.88	0.00
Rent	78.72	78.72
Professional Fees	35.00	115.98
Sales Promotion	0.00	0.00
Subcription and Donation	206.20	78.30
Security Guard	0.00	234.84
Accounting Charge	0.00	0.00
S S H DAYA (SECURITY GAURD EXP)	603.24	0.00
Legal Expenses	0.00	66.00
Loan Processing Charges	0.00	179.15
Cost of Running and Repairing & Mantanance	246.99	295.33
DMD Commission	0.00	0.00
Telephone Expenses and Internet Expenses	11.48	0.00
Travelling Expenses & Conveyance	1,198.36	592.44
Establishment Exp.	156.92	426.39
Others Exp.	0.00	86.74
Total	3,760.95	2,948.40

2.27 EARNINGS PER SHARE (EPS)

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20 "A statement on calculation of Basic and Diluted EPS" as under

	March 31, 2025	March 31, 2024
Net Profit / (Loss) After Taxation	1697443.01	1642727.97
Weighted average number of Equity Shares	975000.00	975000.00
Add: Dilutive Potential Equity Shares	0	0
No. of Equity Shares for Dilutive EPS	975000.00	975000.00
Nominal Value of Shares (in Rs.)	10	10
Basic Earnings Per Share (in Rs.)	1.74	1.68
Diluted Earnings Per Share (in Rs.)	1.74	1.68



BARNWAL PROPERTIES PRIVATE LIMITED

(₹ in thousand)

Name of the Asset	L.F Fixed Asset Schedule as per Companies Act 2013									
	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	01-Apr-24	Additions	Deletions/ Adjustment	31-Mar-25	01-Apr-24	Deletions/ Adjustment	Dep for the year	31-Mar-25	31-Mar-25	31-Mar-24
Plant & Machinery	7,461.84			7,461.84	6,586.38		141.18	6,629.56	632.29	773.46
Building	23,200.00			23,200.00	1,069.07		701.55	1,770.62	21,429.38	22,130.94
Motor Vehicle	14,982.25			14,982.25	12,863.42		570.63	13,433.95	1,548.30	2,118.83
Office Equipments	1,336.41			1,336.41	1,146.18		75.87	1,227.05	109.36	188.23
Furniture & Fixtures	425.96			425.96	295.71		33.84	329.54	96.42	130.25
Computers & Peripherals	767.81	47.90		805.71	592.76		35.02	727.77	77.93	65.08
Land	2,392.07			2,392.07	0.00			0.00	2,392.07	2,392.07
Total	50,556.33	47.90	0.00	50,604.23	22,757.50	0.00	1,560.98	24,318.48	26,285.75	27,798.83

Capital Work in Progress	01-Apr-24	Additions	Deletions/ Adjustment	31-Mar-25	01-Apr-24	Deletions/ Adjustment	Dep for the year	31-Mar-25	31-Mar-25	31-Mar-24
Investment in Flats Developments	0.00	63,259.55		63,259.55	0.00	0.00	0.00	0.00	63,259.55	0.00
Total	0.00	63,259.55	0.00	63,259.55	0.00	0.00	0.00	0.00	63,259.55	0.00

DHIRAJ GUPTA & COMPANY
334093E
CHARTERED ACCOUNTANT

DEPRECIATION CHART AS PER INCOME TAX ACT AS ON 31.03.2018

S.NO	PARTICULARS	W.D.V. AS ON 01.04.2018	ADDITION		DISPOSAL	TOTAL	RATE	DEPRECIATION	W.D.V. AS ON 31.03.2019
			MORE THAN 180 DAYS	LESS THAN 180 DAYS					
1	Land								
2	Machinery								
3	Electricity								
4	Drivers & Peons								
5	Godown Expenses								
6	Office Expenses								
7	Rent & Rate Taxes								
8	Expenses								
9	Repairs & Renewals								
10	Water Work								
11	Computer Work								
12	Furniture & Fixtures								
13	Building								

FIXED ASSETS

2.28 RELATED PARTY DISCLOSURES (AS - 18)

(i) Key Management Personnel (KMP)

Name	Designation	Date of Ceasation
Raj Kumar Prasad	Director	
Bimal Barnwal	Director	
Motilal Barnwal	Relatives of Director	
Nagma Devi	Relatives of Director	

Nature of Transaction	Relationship	Director & KMP	
		2024-25	2023-24
Directors Remuneration			
Raj Kumar Prasad	Director	2,100.00	2,100.00
Bimal Barnwal	Director	1,800.00	1,800.00

2.29 Contingent liabilities and commitment

There are no contingent liabilities and commitment as on 31st March 2025 and 31st March 2024.

2.30 The previous year figures have been regrouped/reclassified, wherever necessary.

2.31 Details of Benami Property held:

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

2.32 Wilful defaulter :

The company has not been declared Wilful defaulter by any bank or financial institution or government or any government authority.

2.33 Relationship with struck of companies :

The Company does not have transactions with the companies struck off under the Companies Act,2013 or the Companies Act,1956.

2.34 Compliance with approved scheme(s) of arrangements :

The Company has not entered into any scheme or arrangement which has an accounting impact on current or previous financial year.

2.35 Compliance with number of layers of companies :

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

2.36 Undisclosed Income :

There is no income surrendered or disclosed as income during the current or previous financial year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of accounts.

2.37 Details of crypto currency or virtual currency :

The Company has not traded or invested in crypto currency or

2.38 valuation of PP&E, intangible asset and investment

The Company has not revalued its property (including right-of use assets) or intangible assets or both during the current or previous financial year.

DHIRAJ GUPTA & COMPANY
Chartered Accountants

Dhiraj Kumar Gupta

DHIRAJ KUMAR GUPTA
(Proprietor)
FRN No. 334093E
M. No. 323210
Place : KOLKATA
Date : 06/09/2025
Udin: 25323210BPEAUA8640

DHIRAJ GUPTA & COMPANY * 334093E * CHARTERED ACCOUNTANT

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director
DIN:02528028

Raj Kumar Prasad

(Raj Kumar Prasad)
Director
DIN: 02528083