Anil Kumar Bansal & Associates
CHARTERED ACCOUNTANTES

108, Jagat Trade Centre,
Fraser Road, Patna - 800 001
E-mail : associatesakb@gmail.com
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Mobile : 7488258447, 9431449997

AUDITOR REPORT

We have examined the balance sheet at at **31st MARCH, 2024** (FOR THE PERIOD 01ST APR, 2023-31ST MARCH, 2024) and profit and loss account for the year ended on that date attached herewith, of **M/S R.R. BUILDERS AND INFRACON** (A Partnership Concern) At – Z/19, Phase – One, Ashiana Nagar, P.O.- Ashiana Nagar, P.S.- Rajiv Nagar, Patna – 800 025, Bihar **PAN –ABCFR7754F**.

We report thereon as follows:-

1. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examining, on attest basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

2. We certify that the balance sheet and profit and loss account are in agreement with the books of account maintained at its office.

3. (a) We report the following observation/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, where necessary for the purposes of the audit.

(B) In our opinion, proper books of account have been kept by 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, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee at 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.

FOR ANIL KUMAR BANSAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(PARTNER, CA ASHWANI KUMAR)
Mem No.- 522601
PLACE :PATNA
DATE :02.09.2024
UDIN- 24522601BKCBNL8040

R.R.BUILDERS AND INFRACON

House No. Z/19, HIG, Phase -1, Ashiana Nagar, Patna, BIHAR, 800025

BALANCE SHEET

AS AT 31ST MARCH , 2024

CAPITAL & LIABILTIES	2023-24	2022-23	ASSETS & PROPERTIES	2023-24	2022-23
PARTNER'S CAPITAL A/C			**FIXED ASSETS**		
As Per Annexure "A"	12,78,999	12,78,999	**LOAN & ADVANCES**	9,53,71,500	8,26,21,500
Reserve & Surplus			**CURRENT ASSETS**		
Opening Profit & Loss Balance	(49,144)	(33,053)	Stock in Trade	6,27,17,654	5,88,64,660
Add:_ Current year Profit	(5,89,306)	(16,091)	Cash at Bank	28,38,270	2,51,376
Less:_ Transfer to Capital A/c	-	-	Cash in Hand	2,07,726	4,99,176
	(6,38,450)	(49,144)	Fixed Deposit	3,09,209	1,41,378
UNSECURED LOANS					
Others	1,19,48,148	51,39,000			
CURRENT ASSETS					
Duties and Taxes	96,800	13,84,098			
Others Payables	14,84,90,066	13,46,25,137			
Creditors	2,68,796				
Total	16,14,44,359	14,23,78,090	Total	16,14,44,359	14,23,78,090

For ANIL KUMAR BANSAL & ASSOCIATES
Chartered Accountants

Ashwani Kumar
(Partner)
M.No.522601
PLACE: PATNA
DATE : 02/09/2024
UDIN- 24522601BKCBNL8040

R.R.BUILDERS AND INFRACON

R.R. Builders & Infracon PATNA

Sudha Kumari
Partner
Date: 02/09/2024
Place: Patna

R.R.BUILDERS AND INFRACON

House No. Z/19, HIG, Phase -1, Ashiana Nagar, Patna, BIHAR, 800025

TRADING AND PROFIT & LOSS A/C

FOR THE YEAR ENDING ON 31 ST MARCH, 2024

PARTICULARS	2023-24	2022-23	PARTICULARS	2023-24	2022-23
To Opening Balance of Project Expenses	5,88,64,660	4,33,49,650	**By Income from Project**	**0**	**0**
" WIP Beur Mansion					
" WIP Sanchar Nagar					
To Project Expenses	38,52,994	1,55,15,010	**By Closing Stock**	**6,27,17,654**	5,88,64,660
" Gross Profit	-	-			
	6,27,17,654	**5,88,64,660**		**6,27,17,654**	**5,88,64,660**
To Bank Charges	16,809	22,186	By Gross Profit	0	0
To Misc Office Exp	51,450	824	By FDR Interest	7731	6919
To Salary	2,40,000				
To Interest and Penalty	2,88,778		Net Loss trf to P/L Approperation A/c	5,89,306	16,091
	5,97,037	23,010	Total	5,97,037	23,010

R.R.BUILDERS AND INFRACON

Sudha Kumari

Sudha Kumari

Partner

Date: 02/09/2024

Place: Patna

PROFIT & LOSS APPROPRIATION FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	2023-24	2022-23	PARTICULARS	2023-24	2022-23
To Net Loss B/d	5,89,306	16,091	By Net Loss (Transferred to Balance Sheet)	5,89,306	16,091
To Provision for tax Earlier year					
	5,89,306	16,091	Total	5,89,306	16,091

For ANIL KUMAR BANSAL & ASSOCIATES

Chartered Accountants

Ashwani Kumar

(Partner)

M.No.522601

PLACE: PATNA

DATE : 02/09/2024

UDIN - 24522601BKCBNL8040

R.R.BUILDERS AND INFRACON

Sudha Kumari

Sudha Kumari

Partner

Date: 02/09/2024

Place: Patna

R.R.BUILDERS AND INFRACON

House No. Z/19, HIG, Phase -1, Ashiana Nagar, Patna, BIHAR, 800025

SHEDULES ANNEX TO AND FORMING PART OF
THE BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE "A"

STATEMENT OF PARTNER'S CAPITAL A/C

Name	PSR	Opening on	Addition	Salary	Interest	Profit	Total	Drawing	Closing on
Sudha Singh	98%	12,68,999	-	-	-	-	12,68,999	-	12,68,999
Lalmuni Devi	1%	5,000	-	-	-	-	5,000	-	5,000
Mr. Virendra Prasad Singh	1%	5,000	-	-	-	-	5,000	-	5,000
TOTAL :-		12,78,999	-	-	-	-	12,78,999	-	12,78,999

R.R. Builders & Infracon PATNA

Sudha Kumari

R.R.BUILDERS AND INFRACON
CASH FLOW STATEMENT FOR THE YEAR ENDED

		For the year ended 31-03-2024 (Rupees)	For the year ended 31-03-2023 (Rupees)
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit/(Loss) before tax	(5,89,306)	(16,091)
	Adjustment for:		
	Depreciation and amortisation	-	-
	Interest Expenses	-	-
	Operating profit before working capital changes & Interest	(5,89,306)	(16,091)
	Adjustments for operating assets & Liabilities		
	(Increase) / Decrease Trade receivables	(38,52,994)	(1,55,15,010)
	(Increase) / Decrease in Stock		
	(Increase) / Decrease Short-term loans and advances	(1,27,50,000)	(47,70,001)
	Increase / (Decrease) Trade payables	1,38,64,929	4,49,42,665
	Increase / (Decrease) Short term Borrowings		
	Increase / (Decrease) Other current liabilities	(10,18,502)	13,84,098
	Increase / (Decrease) Short term provisions		
	Cash Generated from Operation before Interest & Taxes	(43,45,873)	2,60,25,661
	Tax paid in Current Year		
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	(43,45,873)	2,60,25,661
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of fixed assets including capital work in progress		
	Subsidy Receivable against Fixed Assets		
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Increase/(Decrease) in long term borrowings	68,09,148	(2,72,99,000)
	Interest Expenses		
	Increase/(Decrease) in Partner Capital		
	NET CASH FROM / (USED IN) FINANCING ACTIVITIES	68,09,148	(2,72,99,000)
D	Net Increase/(Decrease) in cash and cash equivalents	24,63,275	(12,73,339)
E	Cash and cash equivalents as at the end of previous period	8,91,930	21,65,269
F	Cash and cash equivalents as at end of the year	33,55,205	8,91,930

For ANIL KUMAR BANSAL & ASSOCIATES
Chartered Accountants
FRN: 014453N

Ashwani Kumar
Partner
M.N. 522601
UDIN: 24522601BKCBNL8040
Date: 02-09-2024
Place: New Delhi

For and on Behalf of the R R BUILDERS & Infracon

Sudha Kumari
Partner