# SHRI MANORATH CONSTRUCTION

**PAN:- AEMFS3690G**

**C/O UMESH KUMAR ROY, RANJAN PATH, RUPASPUR**
**DANAPUR CANTT, BAILEY ROAD, NEAR BANK OF BARODA**
**PATNA, BIHAR - 801503**

## TRADING AND PROFIT & LOSS ACCOUNT

**(FOR THE YEAR ENDED ON 31ST MARCH, 2023)**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening Work In Progress | - | By Sales | - |
| " Purchase | - | " Closing Work-In Progress | 967,700.00 |
| " Direct Expenses | 967,700.00 | | |
| " Gross Profit c/d | - | | |
| **Total :-** | **967,700.00** | **Total :-** | **967,700.00** |
| " Salary | - | " Gross Profit b/d | - |
| " Rent | - | | |
| " Conveyance Expenses | - | | |
| " Telephone Expenses | - | | |
| " Printing & Stationery Expenses | - | | |
| " Accounting Charges | - | | |
| " Insurance Charges | - | | |
| " Bank Charges | - | | |
| " Bank Interest | - | | |
| " Misc. Expenses | - | | |
| " Depreciation | - | | |
| " Net Profit transferred to Capital Account | - | | |
| **Total :-** | - | **Total :-** | - |

*Notes forming part of the accounts: Schedule – "A"*

As Per Report Attached on Even Date

SHRI MANORATH CONSTRUCTION

Partner Partner

(C.A SANTOSH KUMAR)
Chartered Accountant
Proprietor
Membership No. 428890
UDIN : 25428890BMIQFH2254

C.A. SANTOSH KUMAR PATNA Chartered Accountant

Date : 16-08-2025
Place : Patna

# SHRI MANORATH CONSTRUCTION

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DANAPUR CANTT, BAILEY ROAD, NEAR BANK OF BARODA

PATNA, BIHAR - 801503

SCHEDULE -A - PARTNER'S CAPITAL ACCOUNT AS ON 31.03.2023

| Name of Partner | Share Profit Ratio | Opening Balance as on 01.04.22 | Capital Introduced | Interest | Salary | Share of Profit | Drawing | Closing Balance as on 31.03.23 |
|---|---|---|---|---|---|---|---|---|
| Umesh Kumar Roy | 50% | - | 550,000.00 | - | - | - | - | 550,000.00 |
| Vivek Roy | 50% | - | 575,000.00 | - | - | - | - | 575,000.00 |
| | Total: | - | 1,125,000.00 | - | - | - | - | 1,125,000.00 |

C.A. SANTOSH KUMAR * Chartered Accountant * PATNA

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**C/O UMESH KUMAR ROY, RANJAN PATH, RUPASPUR**
**DANAPUR CANTT, BAILEY ROAD, NEAR BANK OF BARODA**
**PATNA, BIHAR - 801503**

**Notes forming part of the accounts: Schedule – "A"**

1. SIGNIFICANT ACCOUNTING POLICIES :

   a. Accounting Concepts
   The assessee is follows mercantile system of accounting and recognises income and expenditure on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

   b. Fixed Assets
   Fixed assets have been valued at their historical cost plus direct attributable cost in respect of acquisition of these assets.

   c. Depreciation
   Depreciation on fixed assets has been provided under Written Down Value (W.D.V.) Method as per Income Tax Act, 1961.

   d. Balances of sundry debtors and sundry creditors are subject to formal confirmation.

   e. Stock has been physically verified, valued and certified by the proprietor. Stock-in-trade has been valued at cost.

As Per Report Attached on Even Date

**M/S SHRI MANORATH CONSTRUCTION**

C.A. SANTOSH KUMAR PATNA Chartered Accountant

(C.A SANTOSH KUMAR)
Chartered Accountant
Proprietor
Membership No. 428890

Partner

Partner

Place : Patna
Date : 16-08-2025