SHRI MANORATH CONSTRUCTION

PAN:- AEMFS3690G

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

BALANCE SHEET

(AS ON 31ST MARCH, 2024)

Liabilities & Capital	Amount (Rs.)	Amount (Rs.)	Assets & Properties	Amount (Rs.)	Amount (Rs.)
Capital Account		1,491,422.63	**Loans & Advances**		
(As Per Schedule A)			GST Carried Forward		243,374.05
Unsecured Loans			**Deposits**		
Abhishek Kumar	800,000.00		Fixed Deposits (Inc.Interest)	265,518.00	
Kanti Devi	800,000.00	1,600,000.00	SD with Fire Departments	107,000.00	372,518.00
			Current Assets		
			Closing Work In Progress		2,322,341.00
			Cash & Bank Balances		
			ICICI Bank	75,310.00	
			(A/c No.-333905500361)		
			Bank of Baroda	22,879.58	
			(A/c No.-83970200001291)		
			Cash In Hand	55,000.00	153,189.58
	Total :-	**3,091,422.63**		**Total :-**	**3,091,422.63**

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

As Per Report Attached on Even Date

SHRI MANORATH CONSTRUCTION

(C.A SANTOSH KUMAR)
Chartered Accountant
Proprietor
Membership No. 428890
UDIN : 25428890BMIQFG3452

C.A. SANTOSH KUMAR * PATNA * Chartered Accountant

Partner Partner

Date : 16-08-2025
Place : Patna

SHRI MANORATH CONSTRUCTION

PAN:- AEMFS3690G

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

SCHEDULE -A - PARTNER'S CAPITAL ACCOUNT AS ON 31.03.2024

Name of Partner	Share Profit Ratio	Opening Balance as on 01.04.23	Capital Introduced	Interest	Salary	Share of Profit /(Loss)	Drawing	Closing Balance as on 31.03.24
Umesh Kumar Roy	50%	550,000.00	-	-	-	(4,288.69)	-	545,711.32
Vivek Roy	50%	575,000.00	400,000.00	-	-	(4,288.69)	25,000.00	945,711.32
	Total:	1,125,000.00	400,000.00	-	-	(8,577.37)	25,000.00	1,491,422.63



SHRI MANORATH CONSTRUCTION

PAN:- AEMFS3690G

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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)
Chartered Accountant
Proprietor
Membership No. 428890

Partner

Partner

Place : Patna
Date : 16-08-2025