SRI MATESHWARI CONSTRUCTIONS

108, HARIOM COMMERCIAL COMPLEX, NEW DANK BANGLOW ROAD, PATNA

BALANCE SHEET AS ON 31ST MARCH, 2025

	PARTICULARS	Note No.	As at 31/03/2025		As at 31/03/2024	
			Rs.	Rs.	Rs.	Rs.
I.	**EQUITY AND LIABILITIES**					
1.	**Owners' Funds**					
	(a) Owners' Capital Account	3	5,86,63,845.40		4,52,78,667.94	
	(b) Reserves and Surplus	4	-	5,86,63,845.40	-	4,52,78,667.94
2.	**Non- current liabilities**					
	(a) Long-term borrowings	5	3,83,001.00		16,48,679.00	
	(b) Deferred Tax liabilities (Net)		-		-	
	(c) Other Long term liabilities		-		-	
	(d) Long-term Provisions		-	3,83,001.00	-	16,48,679.00
3.	**Current Liabilities**					
	(a) Short term borrowings	6	12,65,678.00		16,16,083.00	
	(b) Trade payables	7	79,29,440.41		8,58,276.38	
	(c) Other current liabilities	8	26,00,68,654.99		24,64,06,754.83	
	(d) Short term provisions	9	90,38,008.00	27,83,01,781.40	57,83,469.00	25,46,64,583.21
	TOTAL			**33,73,48,627.80**		**30,15,91,930.15**
II	**ASSETS**					
1.	**Non-current assets**					
	(a) Property Plant & Equipment & Intangible Assets					
	(i) Property Plant & Equipment	10	77,76,573.00		91,38,996.00	
	(ii) Intangible assets		-		-	
	(iii) Capital work-in-progress					
	(iv) Intangible assets under development		-		-	
	(b) Non-current investments	11	2,52,28,256.00		2,03,30,199.00	
	(c) Deferred tax assets (net)					
	(d) Long-term loans and advances		-		-	
	(e) Other non-current assets	12	11,78,070.00	3,41,82,899.00	8,90,400.00	3,03,59,595.00
2.	**Current assets**					
	(a) Current investments		-		-	
	(b) Inventories	13	11,82,90,563.23		9,14,31,245.94	
	(c) Trade receivables	14	-		-	
	(d) Cash and Bank Balances	15	16,65,47,104.95		15,86,44,839.21	
	(e) Short-term loans and advances	16	1,83,28,060.62		2,11,56,250.00	
	(f) Other current assets		-	30,31,65,728.80	-	27,12,32,335.15
	TOTAL			**33,73,48,627.80**		**30,15,91,930.15**
	Brief about the Entity	1				
	Significant accounting policies and notes to accounts	2				

For and on behalf of the Firm

Partner

Partner

As per our report of even date

For SUBODH GOEL & CO.

Chartered Accountants

SUBODH KUMAR GOEL

PARTNER

M. No. 74835

SUBODH GOEL & COMPANY * PATNA * CHARTERED ACCOUNTANTS

Place : Patna

Date: 01-07-2025

SRI MATESHWARI CONSTRUCTIONS
108, HARIOM COMMERCIAL COMPLEX, NEW DANK BANGLOW ROAD, PATNA

Note - 3 Owners' Capital Account

NAME OF THE PARTNERS	PROFIT SHARING RATIO	OPENING BALANCE AS ON 01-04-2024	ADDITION DURING THE YEAR (NET)	SALARY	INTEREST	SHARE OF PROFIT	DRAWING (NET)	CLOSING BALANCE AS ON 31-03-2025
ANAND PRAKASH	35%	1,83,28,501.68		12,00,000.00		59,02,812.11	17,80,000.00	2,36,51,313.79
LAXMI PRASAD	40%	1,77,92,233.30		10,00,000.00		67,46,070.98	42,50,000.00	2,12,88,304.28
MOHIT MRINAL	25%	91,57,932.96		4,50,000.00		42,16,294.37	1,00,000.00	1,37,24,227.33
Total Rs.		**4,52,78,667.94**	-	**26,50,000.00**	-	**1,68,65,177.46**	**61,30,000.00**	**5,86,63,845.40**

SUBODH GOEL & COMPANY
PATNA
CHARTERED ACCOUNTANTS

SRI MATESHWARI CONSTRUCTIONS

108, HARIOM COMMERCIAL COMPLEX, NEW DANK BANGLOW ROAD, PATNA

NOTES FORMING PART OF BALANCE SHEET

Note - 1: Non-Corporate Information

SRI MATESHWARI CONSTRUCTION 'Firm' having its office at 108, HARIOM COMMERCIAL COMPLEX, NEW DANK BANGLOW ROAD, PATNA, BIHAR-800001" is engaged in Construction of Commercial and Residential Buildings.

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '4'				
RESERVES AND SURPLUS				
Capital Reserve		-		-
Revaluation Reserve		-		-
Undistributed Surplus (Balance from statement of profit and loss)				
Balance of Profit & Loss A/c		1,68,65,177.46		1,07,85,219.11
Less: Profit Distributed during the year		1,68,65,177.46		1,07,85,219.11
TOTAL		-		-

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '5'				
LONG TERM BORROWINGS				
Secured				
Car Loan Axis		3,83,001.00		9,31,050.00
(Loan repayble in 60 EMI of Rs. 49798.00 starting from Dec 2021 and ending on Nov 2026)				
Car Loan ICICI		-		7,17,629.00
(Loan repayble in 60 EMI of Rs. 100365.00 starting from Nov 2020 and ending on Oct 2025)				
TOTAL		**3,83,001.00**		**16,48,679.00**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '6'				
SHORT TERM BORROWINGS				
Secured				
Loans repayable on demand		-		-
Current Maturities of Long Term Borrowings		12,65,678.00		16,16,083.00
TOTAL		**12,65,678.00**		**16,16,083.00**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '7'				
TRADE PAYBLE				
Total outstanding dues of micro enterprises and small enterprises:		-		-
Total outstanding dues of creditors other than micro enterprises and small enterprises				
For Goods		79,29,440.41		8,58,276.38
TOTAL		**79,29,440.41**		**8,58,276.38**

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '8'				
OTHER CURRENT LIABILITIES				
Expenses Payable		1,50,000.00		2,00,000.00
Advance From Customer		25,88,37,779.65		24,60,77,399.89
Statutory Dues		10,19,875.34		1,29,354.94
Other Liabilities		61,000.00		-
TOTAL		26,00,68,654.99		24,64,06,754.83

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '9'				
SHORT TERM PROVISIONS				
Provision for Employee Benefits		-		-
Other Provisions:				
Provision for Taxation		90,38,008.00		57,83,469.00
TOTAL		90,38,008.00		57,83,469.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `11'				
NON-CURRENT INVESTMENT				
Axis Lake City Plot No-231		5,45,215.00		5,45,215.00
Ghaziabad Land		70,53,839.00		70,53,839.00
Land from Earth Wave Developer		37,59,535.00		29,85,000.00
RPL Master Plot No		27,58,549.00		11,34,945.00
Wavecity Plot No 563		55,37,559.00		37,67,400.00
Wavecity Plot No 564		55,73,559.00		48,43,800.00
TOTAL		2,52,28,256.00		2,03,30,199.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `12'				
OTHER NON-CURRENT ASSETS				
Security Deposit		11,78,070.00		8,90,400.00
TOTAL		11,78,070.00		8,90,400.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `13'				
INVENTORIES				
Finished Goods		11,82,90,563.23		9,14,31,245.94
TOTAL		11,82,90,563.23		9,14,31,245.94

SUBODH GOEL & COMPANY ★ CHARTERED ACCOUNTANTS ★ PATNA

NOTE '10' Property Plant & Equipment

SR. NO.	DESCRIPTION OF ASSETS	USEFUL LIFE	RATE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				COST AS ON 01.04.2024	ADDITION DURING THE YEAR	ADJ. DURING THE YEAR	TOTAL COST AS AT 31.03.2025	DEPRECIATION AS AT 01.04.2024	ADDITION DURING THE YEAR	DEP ADJ.	TOTAL DEPRE. AS AT 31.3.2025	AS AT 31.03.2025	AS AT 31.03.2024
	Tangible Assets:												
1	Furniture and Fixtures	28	10	1,93,085.00	-		1,93,085.00	19,309.00	17,378.00	-	36,687.00	1,56,398.00	1,73,776.00
2	Computer	6	40	1,751.00	-		1,751.00	700.00	420.00	-	1,120.00	631.00	1,051.00
3	Office equipment	20	15	63,869.00			63,869.00	9,580.00	8,143.00	-	17,723.00	46,146.00	54,289.00
4	Motor Vehicle	20	15	1,04,82,212.00	-		1,04,82,212.00	15,72,332.00	13,36,482.00	-	29,08,814.00	75,73,398.00	89,09,880.00
				-				-					
	Assets Under Lease			-	-	-	-	-	-	-	-	-	-
	TOTAL RS.			**1,07,40,917.00**	-	-	**1,07,40,917.00**	**16,01,921.00**	**13,62,423.00**	-	**29,64,344.00**	**77,76,573.00**	**91,38,996.00**
	Previous Year			**1,07,40,917.00**	-	-	**1,07,40,917.00**	-	**16,01,921.00**	-	**16,01,921.00**	**91,38,996.00**	**1,07,40,917.00**

SR. NO.	DESCRIPTION OF ASSETS	USEFUL LIFE	RATE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				COST AS ON 01.04.2023	ADDITION DURING THE YEAR	ADJ. DURING THE YEAR	TOTAL COST AS AT 31.03.2024	DEPRECIATION AS AT 01.04.2023	ADDITION DURING THE YEAR	DEP ADJ.	TOTAL DEPRE. AS AT 31.3.2024	AS AT 31.03.2024	AS AT 31.03.2023
	Tangible Assets:												
1	Furniture and Fixtures	28	10	1,93,085.00			1,93,085.00	-	19,309.00	-	19,309.00	1,73,776.00	1,93,085.00
2	Computer	6	40	1,751.00			1,751.00	-	700.00	-	700.00	1,051.00	1,751.00
3	Office equipment	20	15	63,869.00			63,869.00	-	9,580.00	-	9,580.00	54,289.00	63,869.00
4	Motor Vehicle	20	15	1,04,82,212.00			1,04,82,212.00	-	15,72,332.00	-	15,72,332.00	89,09,880.00	1,04,82,212.00
				-				-					
	Assets Under Lease			-	-	-	-	-	-	-	-	-	-
	TOTAL RS.			**1,07,40,917.00**	-	-	**1,07,40,917.00**	-	**16,01,921.00**	-	**16,01,921.00**	**91,38,996.00**	**1,07,40,917.00**

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `14'				
TRADE RECEIVABLES				
(a) Trade Receivables outstanding for a period exceeding				
six months from the date they are due for payment				
Secured Considered Good		-		-
Unsecured Considered Good		-		-
Doubtful less allowances for bad and doubtful debts		-		-
(b) Trade Receivables outstanding for a period not exceeding				
six months from the date they are due for payment				
Secured Considered Good		-		-
Unsecured Considered Good		-		-
Provision for Doubtful Debts		-		-
TOTAL		-		-

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `15'				
CASH AND BANK BALANCES				
Cash and Cash Equivalents				
Cash in Hand		3,08,943.00		7,77,292.00
Balance with Schedule Bank		1,26,58,940.95		93,77,990.21
Fixed Deposit		15,35,79,221.00		14,84,89,557.00
TOTAL		**16,65,47,104.95**		**15,86,44,839.21**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE `16'				
SHORT TERM LOANS AND ADVANCES				
Secured				
Income Tax		64,01,051.00		57,51,693.00
Unsecured Considered Goods				
Advance to Others		6,30,001.00		8,30,001.00
Advance to Landowner		1,08,40,001.00		1,43,40,001.00
Advance to Suppliers		4,57,007.62		2,34,555.00
TOTAL		**1,83,28,060.62**		**2,11,56,250.00**

SUBODH GOEL & COMPANY
PATNA
CHARTERED ACCOUNTANTS