

AUDITOR'S REPORT

We have audited the annexed Balance Sheet of "M/S BHUDEVA BUILDTECH, Maruti Construction, Akashwani Road, Patna -800014" as at 21st November, 2023 along with Profit & Loss account & Cash Flow Statement for the period ended 21st November, 2023. These financial statements are the responsibility of the management of the M/S BHUDEVA BUILDTECH. Our responsibility is to express an opinion on this financial statement based on our examination.

We conducted our audit in accordance with auditing standards issued by ISA in congruence with ICAI. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements and express true and fair view. An audit includes examination on basis of sampling, supporting evidences to the amount and disclosures in the financial statements as per the provided financial reporting framework. An audit also includes assessing the accounting principles and significant accounting estimates made by the management as well as overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 2. In our opinion proper books of account as required by law have been kept by M/S BHUDEVA BUILDTECH so far as it appears from our examination of those books.
 3. The Balance Sheet, Profit & Loss Account & Cash Flow Statement dealt with by this report are in agreement with the books of account.
 4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.
- (a) In case of the Balance Sheet, of the state of affairs of the M/S BHUDEVA BUILDTECH as on November 21, 2023; and
- (b) In the case of the Profit & Loss Account, of the Balance of Building Development Account for the Period ended on that date.
- (c) In the case of the Cash Flow Statement, of the cash flows for the period ended on that date

Place: Patna
Dated: 29/11/2023



For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar


Partner

UDIN: 23054116BGPOGV7890

M/S BHUDEVA BUILDTECH
MARUTI CONSTRUCTION, AKASHWANI ROAD, PATNA-14

BALANCE SHEET AS ON 21ST NOVEMBER 2023

CAPITAL & LIABILITIES	AMOUNT In Rs.	ASSETS & PROPERTIES	AMOUNT In Rs.
<u>PARTNERS CAPITAL ACCOUNT :</u>		<u>FIXED ASSETS</u>	
<u>Mr. Balmukund</u>			
Opening Balance	1,721,840.00		
Add: Interest on capital	-	<u>CURRENT ASSETS, LOAN</u>	
" Capital Introduced	2,739,000.00	<u>& ADVANCES :</u>	
" Remunerations	-	<u>CURRENT ASSETS</u>	
" Net Profit	-	Cash in hand	712,056.00
	4,460,840.00	Cash at Bank	
Less: Drawing	-	IDFC A/c 10076434152	270,339.00
	4,460,840.00	Canara Bank A/c 120002919246	126.00
<u>Mr. Kumar Abhishek</u>			
Opening Balance	2,880,500.00	<u>BUILDING DEVELOPMENT :</u>	
Add: Interest on capital	-	RAM RATI ENCLAVE	2,887,313.00
" Capital Introduced	2,989,520.00	RAMRATI HERITAGE	6,334,343.00
" Remunerations	-		
" Net Profit	-	<u>LOAN & ADVANCES</u>	
	5,870,020.00	Security(FD)	126,683.00
Less: Drawing	-		
	5,870,020.00		
<u>CURRENT</u>			
<u>LIABILITIES &</u>			
<u>PROVISION :</u>			
<u>CURRENT LIABILITIES</u>			
Sundry Creditors:	-		
Adv. From Parties for Flats	-		
	10,330,860.00		10,330,860.00

Place: Patna
Date :

For, BHUDEVA BUILDTECH

Vijay Kumar
PARTNER

Partner

For, BHUDEVA BUILDTECH

Balmukund

PARTNER
Partner

For SHIVANAND KUMAR & CO.
Chartered Accountants
Shivanand Kumar



Shivanand Kumar
Partner

M/S BHUDEVA BUILDTECH
MARUTI CONSTRUCTION, AKASHWANI ROAD, PATNA-11

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST NOVEMBER, 2011

PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
to Building Development:		By Sale of Flats	
RAM RATI ENCLAVE	1,473,025.00	" Building Development,	
RAMRATI HERITAGE	2,958,607.00	RAM RATI ENCLAVE	3,887,313.00
" Cost of Building Construction		RAMRATI HERITAGE	6,334,343.00
transferred from:		" Exp. Allocated to:	
RAM RATI ENCLAVE	1,414,288.00	RAM RATI ENCLAVE	1,013.00
RAMRATI HERITAGE	3,375,736.00	RAMRATI HERITAGE	6,616.00
" Salary	-	" Interest on security	-
" Rent	-		
" Traveling & Conveyance	-		
" Printing & Stationary	-		
" Telephone & Mobile Charges	-		
" Electricity Charge	-		
" Bank Charge	9,631.00		
" Late fee on GST	-		
" Interest on Income Tax	-		
" Misc. Expenses	-		
" Audit Fee & Legal fee	-		
" Depreciation	-		
" Interest on Partners capital	-		
" Partners Remunerations	-		
" Net Profit	-		
	<u>9,231,287.00</u>		<u>9,231,287.00</u>

Place: Patna

Date :

for, BHUDEVA BUILDTECH

Kumud

PARTNER

Partner

for, BHUDEVA BUILDTECH

Balmukund

PARTNER

Partner

For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar



Shivanand Kumar
Partner

M/S BHUDEVA BUILDTECH
MARUTI CONSTRUCTION, AKASHWANI ROAD, PATNA-14

"RAMRATH HERITAGE" BUILDING DEVELOPMENT ACCOUNT FOR THE PERIOD ENDED 21ST NOVEMBER 2023

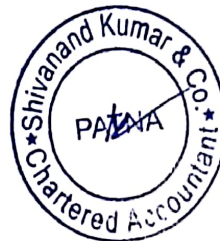
PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
To Building Development (W.I.P.)	2,958,607.00	By Building Development:	6,334,343.00
" Purchase of Steel	-	" Cost of sale value of Flates	-
" Purchase of Cement	-	" Interest on security	-
" Sand	-		
" Purchase of sand & Chips	-		
" Purchase of Bricks	-		
" Labour at Site	-		
" Land filing charges	-		
" Boundry Wall Construction	-		
" Land development charges	1,595,000.00		
" Map approval charges	86,600.00		
" Architecture charges	-		
" Brokrage	612,000.00		
" Shelter Fund	264,423.00		
" Labour Cess	753,097.00		
" Broucher Printing	58,000.00		
" Exp. Transferred from P/L	6,616.00		
	<u>6,334,343.00</u>		<u>6,334,343.00</u>

Place: Patna

Date :

for, BHUDEVA BUILDTECH for, BHUDEVA BUILDTECH
Kumar Anil Kumar *Balmukund*
PARTNER PARTNER
Partner Partner

For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar



Shivanand Kumar
Partner

M/S BHUDEVA BUILDTECH
MARUTI CONSTRUCTION, AKASHWANI ROAD, PATNA-14

RAMRATI ENCLAVE" BUILDING DEVELOPMENT ACCOUNT FOR THE PERIOD ENDED 21ST NOVEMBER 202

PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
To Building Development	1,473,025.00	By Building Development	2,887,313.00
" Purchase of Steel	-	" Cost of sale value of Flates	-
" Purchase of Cement	-		
" Purchase of Sand & Chips	-		
" Material for Temporary Shed	691,164.00		
" Labour on Site	145,000.00		
" Land development charges	270,586.00		
" Land filing charges	-		
" Registry Charges	-		
" Architecture charges	-		
" Map approval charges	13,165.00		
" Shelter Fund	66,358.00		
" Electrical work	35,000.00		
" Water Boring Expenses	190,000.00		
" Marble & Tiles	-		
" Snitary work	-		
" Exp. Transferred from P/L	3,015.00		
	<u>2,887,313.00</u>		<u>2,887,313.00</u>

Place: Patna
Date :

For, BHUDEVA BUILDTECH

Kumud Haldar
PARTNER
Partner

For, BHUDEVA BUILDTECH

Balmukund
PARTNER
Partner

For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar



Shivanand Kumar
Partner

M/S BHUDEVA BUILDTECH
MARUTI CONSTRUCTION, AKASHIWANI ROAD, PATNA-14

Cash flow Statement for the year ended 21st November, 2023

	<u>Year ended</u> <u>21st November 2023</u>	<u>Year ended</u> <u>31st March, 2023</u>
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax		
Adjustments for		
Depreciation/ammortisation	-	-
Provision for Income tax(prior period)	-	-
Taxes Paid Prior Period	-	-
Interest on Taxes Paid	-	-
Finance and bank charges	-	-
Operating profit before working capital changes	-	-
Adjustments for changes in		
Inventories/Tools	-	-
Taxes paid	-	-
Net cash used in operating activities		
B. CASH FLOW FROM INVESTING ACTIVITIES		
Non-Current Investment(Building Development)	(4,790,024.00)	(3,828,632.00)
Advances as Security	-	(126,683.00)
Purchase of Fixed Assets	(4,790,024.00)	-
Net cash used in investing activities		(3,955,315.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Capital Introduced	5,728,520.00	3,936,340.00
Interest and bank charges paid	-	-
Short term borrowings	-	-
Long term loans and advances	5,728,520.00	3,936,340.00
Net cash used in financing activities		(18,975.00)
Net Change in Cash and cash equivalents (A+B+C)	938,496.00	63,000.00
Cash and cash equivalents 1st April(Opening balance)	44,025.00	44,025.00
Cash and cash equivalents 31st March (Closing balance)	982,521.00	44,025.00

Place Patna
Date

For, BHUDEVA BUILDTECH
Vijay Kumar
PARTNER
Partner

For, BHUDEVA BUILDTECH
Balmukund
PARTNER
Partner

For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar



Shivanand Kumar
Partner