

AUDITOR'S REPORT

We have audited the annexed Balance Sheet of "M/S BHUDEVA BUILDTECH Maruti Construction, Akashwani Road, Patna -800014" as at 31st March, 2023 along with Profit & Loss account & Cash Flow Statement for the year ended 31st March, 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 BUIDTECH 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 March 31, 2023; and
 - (b) In the case of the Profit & Loss Account, of the Balance of Building Development Account for the year ended on that date.
 - (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date

Place: Patna
Dated: 29/11/2023



For SHIVANAND KUMAR & CO.
Chartered Accounts
Shivanand Kumar


Partner

UDID: 23054116864 POGU8364

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

BALANCE SHEET AS ON 31ST MARCH 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	54,000.00		
Add: Interest on capital	-	<u>CURRENT ASSETS, LOAN</u>	
" Capital Introduced	1,667,840.00	<u>& ADVANCES :</u>	
" Remunerations	-	<u>CURRENT ASSETS</u>	
" Net Profit	-	Cash in hand	-
	<u>1,721,840.00</u>	Cash at Balance	
Less: Drawing	-	IDFC A/c 10076434152	38,997.00
	1,721,840.00	Canara Bank A/c 120002919246	5,028.00
 <u>Mr. Kumar Abhishek</u>			
Opening Balance	612,000.00	<u>BUILDING DEVELOPMENT :</u>	
Add: Interest on capital	-	RAM RATI ENCLAVE	1,473,025.00
" Capital Introduced	2,268,500.00	RAMRATI HERITAGE	2,958,607.00
" Remunerations	-		
" Net Profit	-	<u>LOAN & ADVANCES</u>	
	<u>2,880,500.00</u>	Security	126,683.00
Less: Drawing	-		
	2,880,500.00		
 <u>CURRENT</u>			
<u>LIABILITIES &</u>			
<u>PROVISION :</u>			
<u>CURRENT LIABILITIES</u>			
Sundry Creditors:	-		
Adv. From Parties for Flats	-		
	<u>4,602,340.00</u>		<u>4,602,340.00</u>

Place: Patna
Date :

For, BHUDEVA BUILDTECH

Kumar Abhishek
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

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
TO Building Development:		By Sale of Flats	
RAM RATI ENCLAVE	-	" Building Development:	
RAMRATI HERITAGE	6,03,000.00	RAM RATI ENCLAVE	1,79,390.00
" Cost of Building Construction		RAMRATI HERITAGE	42,52,342.00
transferred from:		" Exp. Allocated to:	
RAM RATI ENCLAVE	1,79,390.00	RAM RATI ENCLAVE	390.00
RAMRATI HERITAGE	36,49,925.00	RAMRATI HERITAGE	9,252.00
" Salary	-	" Interest on security	683
" Rent	-		
" Traveling & Conveyance	-		
" Printing & Stationary	-		
" Telephone & Mobile Charges	-		
" Electricity Charge	-		
" Bank Charge	9,642.00		
" Late fee on GST	-		
" Interest on Income Tax	-		
" Misc. Expenses	-		
" Audit Fee & Legal fee	-		
" Depreciation	-		
" Interest on Partners capital	-		
" Partners Remmunerations	-		
" Net Profit	-		
	44,41,957.00		44,41,957.00

Place: Patna
Date :

For, BHUDEVA BUILDTECH
Kumar Ashish
PARTNER
Partner

For, BHUDEVA BUILDTECH
Balmukund
PARTNER
Partner

For SHIVANAND KUMAR & CO.
Chartered Accountants
Shivanand Kumar
Partner



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

"RAMRATI HERITAGE" BUILDING DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
To Building Development (W.I.P.)	6,03,000.00	By Building Development:	42,52,925.00
" Purchase of Steel	-	" Cost of sale value of Flats	-
" Purchase of Cement	-	" Interest on security	600.00
" Sand	-		
" Purchase of sand & Chips	-		
" Purchase of Bricks	-		
" Labour at Site	-		
" Land filing charges	10,59,902.00		
" Boundry Wall Construction	12,90,821.00		
" Registration Fee	10,500.00		
" Registry Charges	5,46,100.00		
" Architechors	1,17,000.00		
" Brokrage	6,16,350.00		
" Plumbing work	-		
" Marble & Tiles	-		
" Water Proofing	-		
" Exp. Transferred from P/L	9,252.00		
	<u>42,52,925.00</u>		<u>42,52,925.00</u>

Place: Patna
Date :

For BHUDEVA BUILDTECH
Kinshuk Bhattacharya
Partner

For BHUDEVA BUILDTECH
Balraj Kumar
PARTNER
Partner



For SHIVANAND KUMAR & CO.
Chartered Accountants
Shivanand Kumar
Partner

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

'RAMRATH ENCLAVE' BUILDING DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT In Rs.	PARTICULARS	AMOUNT In Rs.
To Building Development	-	By Building Development:	1,79,390.00
" Purchase of Steel	-	" Cost of sale value of Flats	-
" Purchase of Cement	-		
" Purchase of Sand & Chips	-		
" Purchase of Bricks	-		
" Labour on Site	-		
" Misc. Exp. on Site	-		
" Lift	-		
" Registry Charges	1,31,000.00		
" Architects	48,000.00		
" Grill etc.	-		
" Fire Fitting	-		
" Electrical work	-		
" Plumbing work	-		
" Marble & Tiles	-		
" Sanitary work	-		
" Exp. Transferred from P/L	390.00		
	<u>1,79,390.00</u>		<u>1,79,390.00</u>

Place: Patna

Date :

for, BHUDEVA BUILDTECH

Kumar Shivanand

PARTNER
Partner

for, BHUDEVA BUILDTECH

Balmeekand

PARTNER
Partner

For SHIVANAND KUMAR & CO.
Chartered Accountants
Shivanand Kumar

Shivanand Kumar
Partner



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

Cash flow Statement for the year ended 31st March, 2023

	<u>Year ended</u> <u>31st March, 2023</u>	<u>Year ended</u> <u>31st March, 2022</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)	(3,828,832.00)	(602,000.00)
Advances as Security	(128,683.00)	-
Purchase of Fixed Assets	-	(602,000.00)
Net cash used in investing activities	(3,957,515.00)	(1,204,000.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Capital Introduced	3,938,340.00	666,000.00
Interest and bank charges paid	-	-
Short term borrowings	-	-
Long term loans and advances	-	-
Net cash used in financing activities	3,938,340.00	666,000.00
Net Change in Cash and cash equivalents (A+B+C)	(18,875.00)	62,000.00
Cash and cash equivalents 1st April(Opening balance)	63,000.00	-
Cash and cash equivalents 31st March (Closing balance)	44,125.00	62,000.00

Place Patna
DATE

For BHUDEVA BUILDTECH
Kumar Ashish
Partner PARTNER

For BHUDEVA BUILDTECH
Balmukund
PARTNER Partner

For SHIVANAND KUMAR & CO.
Chartered Accountants
Shivanand Kumar



Shivanand Kumar
Partner