

M/S SINGH AND SONS
PROP :- RITESH KUMAR
LOWER BURDWAN COMPOUND, LALPUR, RANCHI, JHARKHAND - 834001

Balance Sheet as on 31st March, 2023

Capital & Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
Proprietor's			Fixed Assets:		
Opening Balance	1,71,51,883.62		As per Schedule 'A'		1,35,22,322.00
Add: CAPITAL	4,73,121.63				
Add: Net Profit during the year	19,39,151.03				
Total	1,95,64,156.28		Investment:		
Less: Drawing	9,19,238.50	1,86,44,917.78	ATHARV CONSTRUCTIONS	11,00,000.00	
			HDFC MUTUAL FUND	1,80,000.00	
Unsecured Loans:			ICICI SIP	2,00,000.00	
SNEHA SINGH	12,52,995.00		INVEST IN YES BANK	84,000.00	
OTHERS	-	12,52,995.00	ICICI Pudential	35,000.00	
			Investment	31,14,635.88	47,13,635.88
Secured Loans:					
INDIAN BANK 1284	1,26,20,735.66		Current Assets Loan & Advances:		
A/C 2074	10,54,148.00		Stock in Hand	2,01,14,000.00	
A/C 0440	3,89,711.00		GST	-	
A/C 814	19,37,860.00	1,60,02,454.66	Loans and advances	36,85,668.80	
			TDS & TCS	3,81,240.00	
Current Liabilities and Provisions:			SR Debtors	10,04,220.33	2,51,85,129.13
GST Payable	7,767.42				
Audit Fee Payable	10,000.00		Cash and Bank Balances		
Advance from Customers	31,03,000.00		Cash in hand	1,76,665.00	
Sundry Creditors	3,63,192.31		HDFC 1960	10,702.85	
Advance against flat	61,61,000.00	96,44,959.73	INDIAN BANK 1789	15,22,568.50	
			SBI 1233	6,939.97	
			Canara Bank 9604	3,81,715.94	
			HDFC 3620	25647.9	21,24,240.16
TOTAL		4,55,45,327.17			4,55,45,327.17

Note: Notes on accounts as per Schedule -1 attached

As per our Audit Report of Even date

For M/s Agarwal Ashish & Associates
Chartered Accountants
FRN-027844C



Ashish

CA, Ashish Agarwal
(Proprietor)
M.No.-445433

Place : Ranchi
Date: 30-09-2023

M/S SINGH AND SONS**PROP :- RITESH KUMAR****LOWER BURDWAN COMPOUND, LALPUR, RANCHI, JHARKHAND - 834001****Profit and Loss Account for the Year ended 31st March, 2023**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	1,81,13,450.00	By Sale	2,07,13,107.91
To Net Purchases	1,67,38,860.36		
To Labour Expenses	20,19,147.72	By Closing Stock	2,01,14,000.00
To Travelling and Conveyance	55,753.58	By Interest on S/B A/c	1,733.00
To Processing fees	2,627.00	By Rental Income	9,61,625.00
To Telephone Expenses	43,112.45		
To Electricity Expenses	7,874.00		
To Property Insurance	1,522.00		
To Office Expenses	37,303.96		
To Freight	1,14,500.00		
To Bank Charges	1,65,422.08		
To Bank Interest	18,76,823.00		
To Petrol and fuels	97,075.00		
To Miscelleneous Expenses	19,515.23		
To Depriciation	1,58,876.00		
To Repair & Maintenance	8,430.00		
To Salary to Staff	95,464.75		
To Audit Fees	10,000.00		
To Site Expenses	2,85,557.75		
To Net Profit	19,39,151.03		
GRAND TOTAL	4,17,90,465.91	GRAND TOTAL	4,17,90,465.91

Note: Notes on accounts as per Schedule -1 attached

As per our Audit Report of Even date

For M/s Agarwal Ashish & Associates

Chartered Accountants

FRN-027844C

*Ashish***CA, Ashish Agarwal**

(Proprietor)

M.No.-445433

Place : Ranchi

Date: 30-09-2023

M/S SINGH AND SONS
LOWER BURDWAN COMPOUND, LALPUR, RANCHI, JHARKHAND - 834001

Annexure as per Schedule 'A'

Particulars	Rate	WDV as on 01.04.2022	Addition upto 02.10.2022	Addition after 02.10.2022	Sale	Total	Depreciation	WDV as on 31.03.2023
Building(under construction)	NA	83,61,235.00	-	-	-	83,61,235.00	-	83,61,235.00
Land	NA	42,25,716.00	-	-	-	42,25,716.00	-	42,25,716.00
Jewellery	NA	31,000.00	-	-	-	31,000.00	-	31,000.00
Car skoda	15%	8,43,003.00	-	-	-	8,43,003.00	1,26,450.00	7,16,553.00
Furniture	10%	12,203.00	-	-	-	12,203.00	1,220.00	10,983.00
Mobile phone	15%	1,33,012.00	-	75,029.00	-	2,08,041.00	31,206.00	1,76,835.00
Total		1,36,06,169.00	-	75,029.00	-	1,36,81,198.00	1,58,876.00	1,35,22,322.00



SCHEDULE-1

NOTES TO THE ACCOUNTS INCLUDING SIGNIFICANT ACCOUNTING POLICIES

SIGNIFICANT ACCOUNTING POLICIES

- 1) General: The accounts are prepared on historical cost basis and on the accounting principle of going concern assumption.
- 2) Basis of Accounting: The accounts have been prepared on the Mercantile System of Accounting wherein all Income and Expenditure items are recognised on accrual basis.
- 3) Closing Stock is valued as per cost or NRV whichever is lower.
- 4) Cash & Bank Balances , security Deposits are shown as per the ledger accounts of the firm and as certified by the proprietor

(Signature to Schedule 1 & 2 as per our separate report enclosed)
In terms of our report of even date attached

For M/s Agarwal Ashish & Associates

Chartered Accountants

Frn No:-027844C

Ashish

CA Ashish Agarwal

(Proprietor)

Mem.No.445433



Place : Ranchi

Date: 30-09-2023