

**VISHNUPRIYA BUILDERS LLP**  
**BALANCE SHEET AS ON 31ST MARCH 2023**  
 ( All amounts in Rs unless otherwise stated)

Particulars	Note No	AS at 31st March 2023	AS at 31st March 2022
<b>CONTRIBUTION &amp; LIABILITY</b>			
<b>Partners' Fund</b>			
Contributions	2	6,00,000.00	6,00,000.00
Reserve & Surplus	3	7,38,986.48	5,05,254.98
<b>Non-Current Liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other Long term liabilities			
Long term provisions			
<b>Current Liabilities</b>			
Short-term borrowings	4	-	-
Trade Payables			
Total outstanding dues of MSME	5A	-	-
Total outstanding dues of creditors of	5B	-	-
Other current liabilities	6	77,789.92	46,69,898.13
Provisions	7	1,09,078.00	69,214.00
<b>Total</b>		<b>15,25,854.40</b>	<b>58,44,367.11</b>
<b>Assets</b>			
<b>Non-current assets</b>			
<i>Fixed assets</i>			
Property, Plant & Equipments	8		
Non-current investments			
Deferred tax assets (net)			
Long term loans and advances			
Other non-current assets			
<b>Current assets</b>			
Current investments			37,84,808.00
Inventories	9		
Trade receivables	10	10,25,854.40	17,99,559.11
Cash and cash equivalents			
Short-term loans and advances	11	5,00,000.00	2,60,000.00
Other current assets			
<b>Total</b>		<b>15,25,854.40</b>	<b>58,44,367.11</b>

Significant Accounting Policies  
 The accompanying notes form an integral part of the Financial Statements  
 For Vishnupriya Builders LLP

1

For R Ghosh & Co  
 Chartered Accountant

K K Parmanik  
 Designated Partner  
 07945358  
 Place : Dhanbad  
 Date : 09.10.2023

Pankaj Kumar Singh  
 Designated Partner  
 07945545



*gogoh kumar*

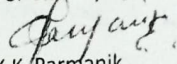
*Pankaj Singh*

*Pankaj Kumar Singh*

**VISHNUPRIYA BUILDERS LLP****Profit and Loss statement for the year ended 31st March 2023****( All amounts in Rs unless otherwise stated)**

Particulars	Note No	As at 31st March 2023	As at 31st March 2022
Revenue from operations	12	2,03,11,123.22	99,27,050.00
Other Income	13	-	-
		2,03,11,123.22	99,27,050.00
<b>Expenses:</b>			
Purchase of stock-in-trade	14	93,34,508.47	76,73,741.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	37,84,808.00	-37,84,808.00
Employee benefit expense	16	3,32,600.00	3,26,000.00
Financial costs	17	-	-
Depreciation and amortization expenses	18	-	-
Other expenses	19	66,66,043.07	56,21,088.04
		2,01,17,959.54	98,36,021.04
Profit before tax		1,93,163.68	91,028.96
Tax expense:			
(1) Current tax		60,266.00	28,402.00
(2) Deferred tax		-	-
Profit after tax		1,32,897.68	62,626.96

For Vishnupriya Builders LLP

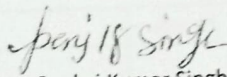
  
K K Parmanik

Designated Partner

07945358

Place : Dhanbad

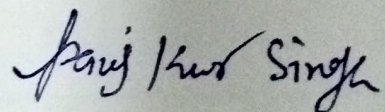
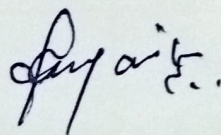
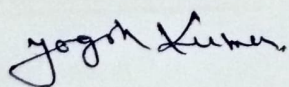
Date : 09.10.2023



Pankaj Kumar Singh

Designated Partner

07945545

For R Ghosh & Co  
Chartered Accountant



**VISHNUPRIYA BUILDERS LLP**

Schedule to and forming part of the Balance Sheet and Profit & Loss Account for the period ending 31st March 2023

Particulars	As at 31.03.2023	As at 31.03.2022
Kishor Kumar Pramanik	2,00,000.00	2,00,000.00
Pankaj Kumar Singh	2,00,000.00	2,00,000.00
Yogesh Kumar	2,00,000.00	2,00,000.00
	6,00,000.00	6,00,000.00

Particulars	As at 31.03.2023	As at 31.03.2022
Reserve & Surplus	7,38,986.48	5,05,254.98
	7,38,986.48	5,05,254.98

Particulars	As at 31.03.2023	As at 31.03.2022
Short-term borrowings	NIL	NIL
	NIL	NIL

Particulars	As at 31.03.2023	As at 31.03.2022
Total outstanding dues of MSME 5A	NIL	NIL
Total outstanding dues of creditors 5B	NIL	NIL
	NIL	NIL

Particulars	As at 31.03.2023	As at 31.03.2022
Advance from Parties	77,789.92	46,69,898.13
	77,789.92	46,69,898.13

Particulars	As at 31.03.2023	As at 31.03.2022
Audit fees payable	20,000.00	12,000.00
GST Payable	28,812.00	28,812.00
Provision for Tax	60,266.00	28,402.00
	1,09,078.00	69,214.00

Particulars	As at 31.03.2023	As at 31.03.2022
Fixed assets	NIL	NIL
	NIL	NIL

*Yogesh Kumar*

*Charit. Pankaj Kumar Singh*

Particulars	As at 31.03.2023	As at 31.03.2022
Construction-in-Process	-	37,84,808.00
	-	37,84,808.00

Cash and cash equivalents

Particulars	As at 31.03.2023	As at 31.03.2022
Cash on hand	1,84,998.00	2,97,616.03
Balances with banks in current account	8,40,856.40	15,01,943.08
Other Bank balances		
Bank deposits with maturities more than three and less than twelve months		
Bank deposits with maturities more than twelve months		
	10,25,854.40	17,99,559.11

Other current assets

Particulars	As at 31.03.2023	As at 31.03.2022
Advance for Land	5,00,000.00	-
Advance to Suppliers		2,60,000.00
Rabindra Kumar (HUF)	5,00,000.00	2,60,000.00

Revenue from operations

Particulars	As at 31.03.2023	As at 31.03.2022
Revenue Recognised	2,03,11,123.22	99,27,050.00
	2,03,11,123.22	99,27,050.00

Other Income

Particulars	As at 31.03.2023	As at 31.03.2022
Other income	-	-
	-	-

Purchase of stock-in-trade

Particulars	As at 31.03.2023	As at 31.03.2022
Purchases	93,34,508.47	76,73,741.00
	93,34,508.47	76,73,741.00

Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Particulars	As at 31.03.2023	As at 31.03.2022
Opening WIP	37,84,808.00	-
Closing WIP	37,84,808.00	37,84,808.00
		-37,84,808.00

Jogendra Kumar

Prakash

Ranjit Kumar Singh



Employee benefit expense

Particulars	As at 31.03.2023	As at 31.03.2022
Salary to staffs etc	3,32,600.00	3,26,000.00
	3,32,600.00	3,26,000.00

Financial costs

Particulars	As at 31.03.2023	As at 31.03.2022
Financial Costs	NIL	NIL
	NIL	NIL

Depreciation and amortization expense

Particulars	As at 31.03.2023	As at 31.03.2022
Depreciation and amortization expense	NIL	NIL
	NIL	NIL

Other expenses

Particulars	As at 31.03.2023	As at 31.03.2022
Bank charges	4,028.04	4,021.04
Misc Expenses	3,83,615.00	1,35,625.00
Travelling & Conveyance	32,165.00	
Fuel Charges	1,48,568.00	4,800.00
Phone Expenses	7,992.00	24,000.00
Rent	24,000.00	
Accountant remuneration	90,000.00	
Interest on Capital	1,06,334.03	
Remuneration to Partners	5,04,000.00	12,000.00
Audit Fees	20,000.00	15,550.00
Freight	18,115.00	32,13,564.00
Labour Charges	32,15,658.00	22,11,528.00
Direct Expenses	21,11,568.00	56,21,088.04
	66,65,043.07	

For Vishnupriya Builders LLP

*K K Parmanik*  
K K Parmanik

Designated Partner

07945358

Place : Dhanbad

Date : 09.10.2023

*Pankaj Kumar Singh*

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For R Ghosh & Co  
Chartered Accountant



*Yogesh Kumar*

*Deep Singh*

*Pankaj Kumar Singh*