

**VISHNUPRIYA BUILDERS LLP**  
**BALANCE SHEET AS ON 31ST MARCH 2022**  
 ( All amounts in Rs unless otherwise stated)

Particulars	Note No	AS at 31st March 2022	AS at 31st March 2021
<b>CONTRIBUTION &amp; LIABILITY</b>			
<b>Partners' Fund</b>			
Contributions	2	6,00,000.00	6,00,000.00
Reserve & Surplus	3	5,05,254.98	22,43,686.49
<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	-	4,00,000.00
Trade Payables		-	-
Total outstanding dues of MSME	5A	-	-
Total outstanding dues of credit	5B	-	-
Other current liabilities	6	46,69,898.13	7,83,779.01
Provisions	7	69,214.00	53,945.30
<b>Total</b>		<b>58,44,367.11</b>	<b>40,81,410.80</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			
Inventories	9	37,84,808.00	
Trade receivables			
Cash and cash equivalents	10	17,99,559.11	3,90,640.76
Short-term loans and advances			
Other current assets	11	2,60,000.00	36,90,770.04
<b>Total</b>		<b>53,44,367.11</b>	<b>40,81,410.80</b>

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

1

For R Ghosh & Co  
 Chartered Accountant

K K Parmanik  
 Designated Partner  
**07945358**  
 Place : Dhanbad  
 Date : 29.09.2023

Pankaj Kumar Singh  
 Designated Partner  
**07945545**



*Yogesh Kumar*

*Yogesh Kumar*

*Pankaj Kumar Singh*

VISHNUPRIYA BUILDERS LLP

Profit and Loss statement for the year ended 31st March 2022

( All amounts in Rs unless otherwise stated)

Particulars	Note No	As at 31st March 2022	As at 31st March 2021
Revenue from operations	12	99,27,050.00	81,88,554.16
Other Income	13	-	-
		99,27,050.00	81,88,554.16
Expenses:			
Purchase of stock-in-trade	14	76,73,741.00	36,12,099.04
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	-37,84,808.00	27,66,302.49
Employee benefit expense	16	3,26,000.00	3,20,000.00
Financial costs	17	-	-
Depreciation and amortization	18	-	-
Other expenses	19	56,21,088.04	14,12,857.88
		98,36,021.04	81,11,259.41
Profit before tax		91,028.96	77,294.75
Tax expense:			
(1) Current tax		28,402.00	24,116.00
(2) Deferred tax		-	-
Profit after tax		62,626.96	53,178.75

For Vishnupriya Builders LLP

*K N Parmanik*  
K N Parmanik

Designated Partner

07945358

Place : Dhanbad

Date : 29.09.2023

*Pankaj 18 Singh*

Pankaj Kumar Singh  
Designated Partner

07945545

For R Ghosh & Co  
Chartered Accountant

*R Ghosh*  
Proprietor

M No 411498

*Jagat Kumar*

*Pankaj Singh*

*Pankaj Kumar Singh*



**VISHNUPRIYA BUILDERS LLP**

Schedule to and forming part of the Balance Sheet and Profit &amp; Loss Account for period ending 31st March 2022

## 2 Contributions

Particulars	As at 31.03.2022	As at 31.03.2021
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

## 3 Reserve &amp; Surplus

Particulars	As at 31.03.2022	As at 31.03.2021
Reserve & Surplus	5,05,254.98	22,43,686.49
	5,05,254.98	22,43,686.49

## 4 Short-term borrowings

Particulars	As at 31.03.2022	As at 31.03.2021
Short-term borrowings	-	4,00,000.00
	-	4,00,000.00

## 5 Trade Payables

Particulars	As at 31.03.2022	As at 31.03.2021
Total outstanding dues of MS 5A	NIL	NIL
Total outstanding dues of cre 5B	NIL	NIL
	NIL	NIL

## 6 Other current liabilities

Particulars	As at 31.03.2022	As at 31.03.2021
Advance from Parties	46,69,898.13	7,83,779.01
	46,69,898.13	7,83,779.01

## 7 Provisions

Particulars	As at 31.03.2022	As at 31.03.2021
Salary Payable	-	3,384.00
Audit fees payable	12,000.00	12,000.00
GST Payable	28,812.00	14,445.30
Provision for Tax	28,402.00	24,116.00
	69,214.00	53,945.30

## 8 Fixed assets

Particulars	As at 31.03.2022	As at 31.03.2021
Fixed assets	NIL	NIL
	NIL	NIL

Pankaj Kumar Singh

Yogesh Kumar

Yogesh Kumar

## 9 Inventories

Particulars	As at 31.03.2022	As at 31.03.2021
Construction-in-Process	37,84,808.00	-
	37,84,808.00	-

## 10 Cash and cash equivalents

Particulars	As at 31.03.2022	As at 31.03.2021
Cash on hand	2,97,616.03	1,67,691.00
Balances with banks in current account	15,01,943.08	2,22,949.76
Other Bank balances		
Bank deposits with maturities more than three and less than twelve months		
Bank deposits with maturities more than twelve months		
	17,99,559.11	3,90,640.76

## 11 Other current assets

Particulars	As at 31.03.2022	As at 31.03.2021
Advance for Land		24,20,000.00
Advance to Suppliers		10,10,770.04
Rabindra Kumar (HUF)	2,60,000.00	2,60,000.00
	2,60,000.00	36,90,770.04

## 12 Revenue from operations

Particulars	As at 31.03.2022	As at 31.03.2021
Revenue Recognised	99,27,050.00	81,88,554.16
	99,27,050.00	81,88,554.16

## 13 Other Income

Particulars	As at 31.03.2022	As at 31.03.2021
Other income	-	-
	-	-

## 14 Purchase of stock-in-trade

Particulars	As at 31.03.2022	As at 31.03.2021
Purchases	76,73,741.00	36,12,099.04
	76,73,741.00	36,12,099.04

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

Particulars	As at 31.03.2022	As at 31.03.2021
Opening WIP	-	27,66,302.49
Closing WIP	37,84,808.00	-
	-37,84,808.00	27,66,302.49



Particulars	As at 31.03.2022	As at 31.03.2021
Salary to staffs etc	3,20,000.00	3,20,000.00
	3,20,000.00	3,20,000.00

17 Financial costs

Particulars	As at 31.03.2022	As at 31.03.2021
Financial Costs	NIL	NIL
	NIL	NIL

18 Depreciation and amortization expense


Particulars	As at 31.03.2022	As at 31.03.2021
Depreciation and amortization expens	NIL	NIL
	NIL	NIL

19 Other expenses

Particulars	As at 31.03.2022	As at 31.03.2021
Bank charges	4,021.04	9,684.88
Misc Exenses	1,35,625.00	1,88,420.00
Phone Expenses	4,800.00	6,100.00
Rent	24,000.00	28,000.00
Audit Fees	12,000.00	12,000.00
Freight	15,550.00	28,080.00
Labour Charges	32,13,564.00	8,58,500.00
Direct Expenses	22,11,528.00	2,82,073.00
	56,21,088.04	14,12,857.88

For Vishnupriya Builders LLP  
*K.K. Parmanik*  
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**07945358**  
 Place : Dhanbad  
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*yogesh Kumar*

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*Sir*