

**M/s ORCHID HOMES AND DEVELOPERS**  
**KHAWAJA ISRAR BANS KOTHI DIGHAT GHAT PATNA BIHAR-800011**  
**TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

<u>PARTICULARS</u>	<u>AMOUNT(Rs.)</u>	<u>PARTICULARS</u>	<u>AMOUNT(Rs.)</u>
To Opening Stock	12502000.00	By Sales	1726575.00
To Purchases	3541685.00	By Closing Stock(WIP)	30826054.00
To Wages	640000.00		
To Gross Profit	15868944.00		
	<u>32552629.00</u>		<u>32552629.00</u>
To Accounting Charges	130000.00	By Gross Profit	15868944.00
To Commission on sale	3377000.00	By Other Income	369.00
To Bank Charges	5717.80		
To Depreciation	2127379.28		
To Interest On Loan	2890403.92		
To Contractor Exp	3735357.14		
To Labour Cess Fees	114030.00		
To Petrol & Diesel Expense	839749.00		
To Repair & Maintenance	175988.16		
To Salary	1711000.00		
To Tyre Expense	167730.67		
To Toll exp	161500.00		
To Misc Expense	4289.00		
To GST charges	75000.00		
To Insurance	190144.36		
To Net Profit tfd. to Capital Account	164023.69		
Total	<u>15869313.00</u>		<u>15869313.00</u>

PLACE:  
DATED:

ORCHID HOMES AND DEVELOPERS

Kamil Hussain  
Partner

ORCHID HOMES AND DEVELOPERS  
*Kamil Hussain*  
**PARTNER**

*Kamil Hussain*

**M/a ORCHID HOMES AND DEVELOPERS**  
**KHAWAJA ISRAR BANS KOTHI DIGHAT GHAT PATNA BIHAR-800011**  
**BALANCE SHEET AS ON 31.03.2022**

<u>LIABILITIES</u>	<u>AMOUNT(Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs.)</u>
<u>UNSECURED LOANS</u> ( As per Annexure- II )	35441216	<u>FIXED ASSETS</u> ( As per Annexure- IV )	5812316
<u>OTHER CURRENT Liabilities</u> ( As per Annexure- III )	24785297	<u>LOANS &amp; ADVANCE</u> ( As per Annexure- V )	6786500.00
<u>SUNDRY CREDITORS</u> ( As per Annexure- VIII )	358398.00	<u>CLOSING STOCK</u> ( As certified by the Partner )	30826054
		<u>CASH &amp; BANK BALANCES</u> ( As per Annexure- VI )	6222463
		<u>OTHER CURRENT Assets</u> ( As per Annexure- VII )	7189161
		<u>PARTNER'S CAPITAL ACCOUNTS</u> ( As per Annexure- I )	3768417
	<u>60584911</u>		<u>60584911</u>

PLACE:  
DATED:

ORCHID HOMES AND DEVELOPERS

Kamil Hussain  
Partner

ORCHID HOMES AND DEVELOPERS

*Kamil Hussain*

PARTNER

*Kamil Hussain*

**M/s ORCHID HOMES AND DEVELOPERS**

**ANNEXURE - I**

**CAPITAL ACCOUNT AS ON 31.03.2022**

<b><u>PARTICULARS</u></b>		<b><u>AMOUNT(Rs.)</u></b>
<b>Kamil Hussain</b>		
Opening Balance		(849320.35)
Add:-		
- Share in Net Profit	82011.84	
- Addition	<u>-2112400</u>	<u>(2030388.18)</u>
		<u>(2879708.51)</u>
<b>CLOSING BALANCE</b>		<b><u>(2879708.51)</u></b>
<b>Khawaja Iqbal Hussain</b>		
Opening Balance		(129320.35)
Add:-		
- Share in Net Profit	82011.84	
- Addition	<u>-841400.00</u>	<u>(759388.18)</u>
		<u>(888708.51)</u>
<b>CLOSING BALANCE</b>		<b><u>(888708.51)</u></b>
<b>GRAND TOTAL</b>		<b><u>(3768417.01)</u></b>

**ORCHID HOMES AND DEVELOPERS**

*Kamil Hussain*

**PARTNER**

*Kamil Hussain*

**M/a ORCHID HOMES AND DEVELOPERS**

**ANNEXURE-II**

**DETAILS OF UNSECURED LOANS AS ON 31.03.2022**

<u>PARTICULARS</u>	<u>AMOUNT(Rs.)</u>
ACE INFRA SECURITY PVT LTD	4387555.00
ANIRUDH PRIYA	22150000.00
CAR LOAN	1313007.00
Truck Loan	5069504.00
SHAHLA PRAWEN	1041000.00
	<u>35441216.00</u>

**DETAILS OF Other Current Liabilities AS ON 31.03.2022**

**ANNEXURE-III**

<u>PARTICULARS</u>	<u>AMOUNT(Rs.)</u>
<u>ADVANCE FROM CUSTOMER</u>	
MUKHTAR ALAM	2853000.00
MD RAFI	1000000.00
SUDAMA	2720420.00
BUYER PAYMENT	80000.00
TARIQUE AHMED	1750000.00
4TH FLOOR 3BHK SABZI BAGH BACKSIDE	500000.00
AKRAM RAZA	6400000.00
ALAMGIR BUYER SABZI BAGH	1400000.00
BASEMENT SHOP SABJIBAGH	800000.00
HABIB ALAM	2400000.00
MOBIN AHMED	2128500.00
PARTY X	200000.00
SABIR	2000000.00
HUSSAIN CARBON	400000.00
MG TRADING	353377.00
	<u>24785297.00</u>

**DETAILS OF Loans & Advances AS ON 31.03.2022**

**ANNEXURE-V**

<u>PARTICULARS</u>	<u>AMOUNT(Rs.)</u>
ANEETA	150000
KAMRAN RAB	20000
FARAH	35000
MS MOTO MERCEDEZ	185100
MURAD KHAN	35000
QADIR KHAN	6000
SHARDA	100000
TABISH HUSSAIN	40000
URFI MINHAZ	105550
<i>Total</i>	<u>676650</u>

ORCHID HOMES AND DEVELOPERS

*Kamil Hussain*

*Kamil Hussain*

PARTNER

**ANNEXURE-VII**

**DETAILS OF OTHER CURRENT ASSETS AS ON 31-03-2022**

TCS	30693
GST INPUT	1850911.77
ADVANCE GST	805000
<b>TOTAL</b>	<b>2692804.77</b>

**ADVANCE FROM SUPPLIER**

ADITYA DHANRAJ	533201
GM ENTERPRISES	120000
JSR BUIDER	600000
SURYA ENTERPRISES	65854.9
MAHENDRA	1700000
GV CARBON	38000
RADHA KRISHNA	200000
RAJAT SYND	190000
SHADABUL HAQUE	400000
SHIVAJI TRADERS	145000
SHIVAM ENTERPRISES	200000
SHREE SHYAM	304500
<b>TOTAL</b>	<b>4496555.9</b>
<b>GRAND TOTAL</b>	<b>7189160.67</b>

**ANNEXURE-VIII**

**DETAILS OF SUNDRY CREDITORS AS ON 31-03-2022**

HARENDRA SINGH	209798
HEMKUNT ENTERPRISES	138600
MAA VAISHNAVI STEEL	10000
<b>TOTAL</b>	<b>358398</b>

ORCHID HOMES AND DEVELOPERS  
*Kamil Hussain*  
PARTNER

*Kamil Hussain*

**M/s ORCHID HOMES AND DEVELOPERS**

**ANNEXURE-IV**

**SCHEDULE OF FIXED ASSETS**

PARTICULARS	W.D.V. AS ON 01.04.2021	ADDITION DURING THE YEAR		SALES DURING THE YEAR	GROSS BLOCK	RATE OF DEP.	DEPRE- CIATION	W.D.V. AS ON 31.03.2022
		>180 DAYS	<180 DAYS					
TRUCK	3844936.00	23,97,896.00	-	-	8242832.00	30%	1872849.60	4369982.40
RAPID CAR	661087.00	-	-	-	661087.00	15%	99163.00	561924.00
BIKE	110542.00	-	-	-	110542.00	15%	16581.00	93961.00
FORTUNER CAR	914181.00	-	-	-	914181.00	15%	137127.00	777054.00
MOBILE	11053.00	-	-	-	11053.00	15%	1658.00	9395.00
	<b>5541799.00</b>	<b>2397896.00</b>	<b>0.00</b>	<b>-</b>	<b>7939695.00</b>	<b>0.90</b>	<b>2127378.60</b>	<b>5812316.40</b>

ORCHID HOMES AND DEVELOPERS  
*Kamil Kusseer*  
PARTNER

*Kamil Kusseer*

**M/s ORCHID HOMES AND DEVELOPERS**

**ANNEXURE-VI**

**DETAILS OF CASH & BANK BALANCES AS ON 31.03.2022**

<b><u>PARTICULARS</u></b>	<b><u>AMOUNT(Rs.)</u></b>
CASH - IN - HAND	1680328.00
AXIS BANK	4542133.00
	<u>6222461.00</u>

ORCHID HOMES AND DEVELOPERS  
*Kamil Hussain*  
PARTNER

*Kamil Hussain*

**M/a ORCHID HOMES AND DEVELOPERS**

**A.Y. 2022-2023**

**ANNEXURE - X**

**NOTES TO THE ACCOUNTS**

**STATEMENT OF ACCOUNTING POLICIES :**

1. **ACCOUNTING CONVENTIONS :**

The accounts have been prepared under the historical cost convention on accrual basis and on the basis of going concern.

2. **DEPRECIATION :**

Depreciation is charged on fixed assets on the written down value methods at the rates prescribed under Income Tax Act, 1961.

3. **INVENTORIES :**

Goods have been valued at cost or net realisable value whichever is less.

4. **FIXED ASSETS :**

The fixed assets are shown at cost which exclude taxes and duties.

5. Accounting policies not specifically mentioned are not consistent with general accepted accounting practices.

6. Closing balance of sundry creditors/Debtors and loans & advances are Certified By Assessee.

ORCHID HOMES AND DEVELOPERS  
*Kamil Hussain*

PARTNER

*Kamil Hussain*