

MITRO DEVELOPERS LLP

LLPIN: AAO-2308

Balance Sheet as at 31st March, 2023

Particulars	Note No	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
I. CONTRIBUTION AND LIABILITIES			
(1) Partner's Fund			
(a) Contribution	2	18,170.75	16,580.75
(b) Reserves and Surplus	3	2,665.81	189.29
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	28,500.00	58,306.59
(b) Deferred Tax Liabilities		17.91	0.00
(3) Current Liabilities			
(a) Short-Term Borrowings		-	0.00
(b) Trade Payables	5	1,44,600.14	1,81,370.93
(c) Other Current Liabilities	6	9,492.15	7,293.10
Total		2,03,446.75	2,63,740.65
II. ASSETS			
(1) Non-Current Assets			
(a) Property Plant & Equipment	7	26,675.26	23,222.03
(i) Property Plant & Equipment		-	0.00
(b) Non-Current Investments		-	3,526.17
(b) Deferred Tax Asset	8	-	890.94
(c) Long term Loans & Advances	9	17,261.90	
(2) Current assets			
(a) Inventories		1,51,894.72	2,14,581.71
(b) Trade Receivables	10	2,099.73	1,248.32
(c) Cash and Bank Equivalents	11	2,658.84	21,557.78
(d) Short Term Loans and Advances		-	0.00
(e) Other Current Assets	12	2,856.31	2,204.60
Total		2,03,446.75	2,67,231.56
Significant Accounting Policies & Notes to Accounts	1 To 18		

Signed in Terms of our
attached report of even date
A Rajgaria & Associates
Chartered Accountants
Firm Registration No.-332259E

**For and on behalf
of the LLP**

UDIN: 23308512BGVJRU3515

Ankita Rajgaria

(C.A Ankita Rajgaria)

Partner

M. No. 308512

Ankur
Lodha
Partner

DIN: 08354975

Kirti Lodha
Partner

DIN: 08354927

Place: Midnapore

Date : 30.09.2023

MITRO DEVELOPERS LLP

PARTNER

PARTNER

MITRO DEVELOPERS LLP

LLPIN: AAO-2808

Statement of Profit and Loss for the year ended 31st March, 2023

Particulars	Note No	For the year ended 31.03.2023 Rs. in Hundreds	For the year ended 31.03.2022 Rs. in Hundreds
I. Revenue From Operations	13	8,03,707.00	88,806.34
II. Other Income	14	21,940.35	3,938.79
III. Total Income (I+II)		8,25,647.35	92,745.13
IV. Expenses:			
Cost of construction	15	2,53,346.86	99,050.49
Changes in Inventories of Stock-in-trade	16	62,686.99	(62,946.43)
Employee Benefit Expense	17	4,590.00	"
Financial Costs		"	"
Depreciation and Amortization Expenses		315.67	384.78
Other Expenses	18	1,103.99	714.58
V. Total Expenses		3,22,043.51	37,103.41
VI. Profit before tax (III - V)		3,604.74	201.71
VII. Tax expense:			
(a) Current Tax		1,075.05	106.60
(b) Deferred Tax		(53.17)	47.80
VIII. Profit/(Loss) for the period		2,476.52	148.00
IX. Other Comprehensive Income			
Items that may not be reclassified to the statement of profit & loss			
(a) Change in Inventory			
(b) Income tax relating to these items			
Other Comprehensive Income for the year, net of tax			
X. Total Comprehensive Income(VIII+IX)			
Significant Accounting Policies & Notes to Accounts	1 To 18		

Signed in Terms of our
attached report of even date
For A Rajgaria & Associates
Chartered Accountants
Firm Registration No.-33225916

For and on behalf
of the LLP

UDIN: 23202512EGVJEU2516

Ankita Rajgaria
(C.A Ankita Rajgaria)
Partner
M. No. 308512

<i>Ankur Lodha</i> Partner DIN: 08364975	<i>Kirti Lodha</i> Partner DIN: 08364987
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Place: Midnapore
Date : 20.09.2023

MITRO DEVELOPERS LLP

PARTNER

MITRO DEVELOPERS LLP

ON ACCOUNTS

(Annexed to and forming part of Accounts)

2 PARTNER'S CONTRIBUTION

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Partner's Contribution		
Ankur Lodha	10,650.75	9,510.75
Kirti Lodha	7,520.00	7,070.00
	18,170.75	16,580.75

Note 3 RESERVES & SURPLUS

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
c. Surplus		
Opening balance	189.29	46.28
(+) Net Profit/(Net Loss) For the current year	2,476.52	143.00
Closing Balance	2,665.81	189.29
Total	2,665.81	189.29

Note 4 LONG TERM BORROWINGS

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
(a) <u>Unsecured:</u>		
Ankur Lodha HUF	10,000.00	35,000.00
Ankur Lodha Loan	18,500.00	23,000.00
Karnimata Enterprises	-	136.50
Lodha Traders	-	170.09
Total	28,500.00	58,306.59

Note 5 TRADE PAYABLES

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Advance received for Flat bookings	1,42,800.00	1,78,330.79
For Goods	1,800.14	3,040.14
TOTAL	1,44,600.14	1,81,370.93

Note 6 OTHER CURRENT LIABILITIES

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
i) For Expenses	70.00	209.32
ii) Security Deposit with Jubilant Foods	7,800.00	6,420.00
ii) For Statutory Dues		
GST	473.60	474.02
TDS	73.50	83.16
Provisions for Income Tax	1,075.05	106.60
TOTAL	9,492.15	7,293.10



MITRO DEVELOPERS LLP

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NOTE: 7

MITRO DEVELOPERS LLP

Particulars	Year of Purchase	Total Cost	Accumulated Dep.	WDV as at 01.04.2022	Addition During the Year	Residual Value @ 5%	Depreciation to be charged over remaining useful life	Useful Life	Remaining Life	Rate of Depn	Depn. To be charged for the year WDV	WDV as at 31.03.2023
(Rs. in Hundred's)												
Land	27.04.2019	23,000.00										23,000.00
Generator												
Asset 1	27.12.2022				3,350.00	167.50	3,182.50	15	15	18.10%	157.85	3,192.15
Computer Peripherals												
Asset 1	12.03.2021	306.66	239.29	67.37		15.33	52.04	3	1	77.24%	52.04	15.33
CCTV Camera												
Asset 1	03.07.2023	260.00	105.34	154.66		13.00	141.66	10	8	26.62%	41.17	113.49
Asset 2	14.07.2022				320.00	16.00	304.00	10	9	28.31%	64.54	255.46
Asset 3	31.03.2023				98.90	4.95	93.96	10	10	23.89%	0.07	98.83
Total		23,566.66	344.63	222.03	3,768.90	216.78	3,741.15				315.67	26,675.26



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Note 8: DEFERRED TAX ASSETS / (LIABILITIES)

Pursuant to the Accounting Standard (AS-22) relating to "Accounting for taxes on Income" the Company has credited net deferred tax asset arising during the year to the profit and loss statement.

Deferred Tax Liabilities comprises of the following as on 31.03.2023:

PARTICULARS	Opening Balance As at 01.04.2022	Origination/ (reversal) during the year	Closing Balance As at 31.03.2023
<u>Deferred Tax Liabilities on depreciation</u>	35.26	(53.17)	(17.91)
Total Deferred Tax Assets	35.26	(53.17)	(17.91)



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NOTE 9 Long Term Loans & Advances

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Chennai Developers LLP	290.94	290.94
Shri Lodha	1,010.47	
Shri Lodha Traders	15,360.48	
Total	17,261.90	290.94

NOTE 10 TRADE RECEIVABLES

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Unsecured, considered good	2,099.73	1,248.32
Total	2,099.73	1,248.32

NOTE 11 CASH AND BANK EQUIVALENTS

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Balances with banks	597.49	21,464.01
Cash in hand	2,061.35	93.77
Total	2,658.84	21,557.78

NOTE 12 OTHER CURRENT ASSETS

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Shri Food Product	1,259.48	1,814.40
Debtors Receivable (AY 2022-23)	-	390.20
Debtors Receivable (AY 2023-24)	1,596.83	
Total	2,856.31	2,204.60

(Signature)

MITRO DEVELOPERS LLP

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NOTE 13 REVENUE FROM OPERATIONS

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Sale of Flats	3,03,707.90	33,366.34
Sale of Parking Space	-	
Total	3,03,707.90	33,366.34

NOTE 14 OTHER INCOME

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Interest on Fixed Deposits	-	36.85
Interest on IT Refund		
Misc Income	5,964.12	-
Rental Income	15,969.33	3,901.94
Total	21,933.45	3,938.79

NOTE 15 COST OF CONSTRUCTION

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Building Materials	1,82,905.74	46,299.88
Construction Expenses	70,441.12	52,750.61
Total	2,53,346.86	99,050.49

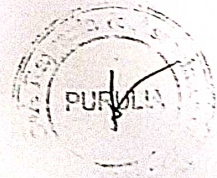
NOTE 16 CHANGES IN INVENTORIES

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Opening Stock	2,14,581.71	1,51,635.28
Less : Closing Stock	1,51,894.72	2,14,581.71
Total	62,686.99	(62,946.43)

NOTE 17 EMPLOYEE BENEFITS EXPENSE

Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
Salary & Wages	4,590.00	-
Total	4,590.00	-

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NOTE 18 OTHER EXPENSES

SR No	Particulars	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
1	Accounting Charges	560.00	500.00
2	Advertisement Expenses		
3	Audit Fees	70.00	70.00
4	Bank Charges & Commission	12.77	9.51
5	GST Late Fees	-	-
6	Office Expenses	181.73	19.14
7	Printing & Stationery	53.50	15.00
8	Professional / Legal Expenses	96.00	91.49
9	Rent	-	-
10	Telephone Expenses	30.00	9.44
		1,003.99	714.58

NOTE 18 A

SR No	Audit fees	As at 31.03.2023 Rs. in Hundreds	As at 31.03.2022 Rs. in Hundreds
1	Payments to the auditor as a. statutory audit fees	70.00	70.00
	Total	70.00	70.00

MITRO DEVELOPERS LLP

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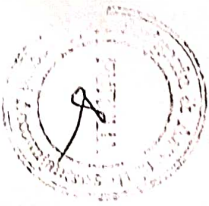
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Annexure - 'A'	Name of Assets	Rate	Opening Balance as on 01.04.2022	Depreciation as per Income Tax Act, 1961.		Sales/Transferred during the year	Total	Depreciation	W.D.V. as on 31.03.2023
				Additions during the year Six months or more	Less than 6 months				
Block-'A'	Land	0%	23,00,000.00	-	-	-	23,00,000.00	-	23,00,000.00
Block-'B'	Computer & Peripherals	40%	14,720.00	32,000.00	9,850.00	-	56,610.00	20,655.00	35,944.00
Block-'C'	Plant & machinery	15%	18,785.00	32,000.00	3,35,000.00	-	3,53,785.00	27,942.75	3,25,842.00
			23,33,505.00		3,44,890.00		27,10,395.00	48,602.75	26,61,786.00

MITRO DEVELOPERS LLP

PARTNER

John Sree



MITRO DEVELOPERS LLP

PAN : A D I E F M 7 4 4 9 Q
Status : LLP

Assessment Year : 2023-24
Accounting Year : 2022-23

Computation of Taxable Income

Income from PQBP	3,60,474.14
Profit as per Profit & Loss A/c	31,566.96
Add : Depreciation as per Companies Act	<u>3,92,041.10</u>
	48,608.75
Less : Depreciation as per Income Tax Act	<u>3,43,432.95</u>
<u>Income from Other Sources</u>	1,116.00
Interest from IT Refund	
	<u>1,03,365.51</u>
Total Tax@ 30%	<u>1,03,370.00</u>
Rounded Off u/s 288A	<u>1,03,370.00</u>

Computation as per MAT

Profit as per MAT	3,60,474.14
Rounded Off u/s 288A	<u>3,60,470.00</u>
Tax Thereon @ 15%	<u>54,071.00</u>
Total Tax Payable (higher of A or B)	1,03,370.00
Add: Cess@4%	<u>4,135.00</u>
Net Tax Payable	1,07,505.00
Less : TDS/TCS	1,59,683.00
Less : Advance Tax paid	-
Add : Interest	-
Tax Payable /(Refundable)	<u>(52,180.00)</u>

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MITRO DEVELOPERS LLP

PAN : A B K F M 7 4 4 9 Q
 Status : LLP

Assessment Year : 2022-23
 Accounting Year : 2022-23

Computation of Taxable Income

Income from PGBP	3,60,474.14
Profit as per Profit & Loss A/c	31,566.96
Add : Depreciation as per Companies Act	<u>3,92,041.10</u>
	48,682.75
Less : Depreciation as per Income Tax Act	<u>2,42,422.25</u>
<u>Income from Other Sources</u>	1,116.00
Interest from IT Refund	<u>1,03,265.51</u>
Total Tax@ 30%	<u>1,03,270.00</u>
Rounded Off u/s 288A	<u>1,03,270.00</u>

Computation as per MAT

Profit as per MAT	3,60,474.14
Rounded Off u/s 288A	<u>3,60,470.00</u>
Tax Thereon @ 15%	<u>54,071.00</u>
Total Tax Payable (higher of A or B)	1,03,270.00
Add: Cess@4%	4,135.00
Net Tax Payable	<u>1,07,505.00</u>
Less : TDS/TCS	1,59,683.00
Less : Advance Tax paid	-
Add : Interest	-
Tax Payable /(Refundable)	<u>(52,180.00)</u>

Manoj

MITRO DEVELOPERS LLP

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