

SHREE BRIJ BIHARI REALTORS LLP

Balance Sheet as at 31st March, 2023

Particulars	Note No	For the year ended 31st March 2023	For the year ended 31st March 2022
I. PARTNER'S CAPITAL			
(1) Capital Account			
(a) Partners Capital Account	1	50,00,000.00	50,00,000.00
(b) Partners Fluctuating Capital Account	2	93,91,474.52	72,14,664.20
(2) Non Current Liabilities			
(a) Long Term borrowings	3	4,86,40,958.00	6,59,57,493.00
(3) Current Liabilities & Provisions			
(a) Trade Payables	4	2,02,550.00	38,40,390.00
(b) Other Current Liabilities	5	1,07,00,000.00	5,01,000.00
(c) Short Term Provisions	6	1,76,197.00	79,781.20
Total		7,41,11,179.52	8,25,93,328.40
II. ASSETS			
(1) Non-Crrtent assets			
(a) Fixed Assets	7	3,494.80	5,824.68
(2) Current assets			
(a) Inventories	8	6,28,02,232.00	3,03,52,034.00
(b) Cash and cash equivalents	9	57,38,364.72	5,21,56,777.72
(c) Short Term Loans & Advances	10	55,67,088.00	77,350.00
(d) Other Current Assets	11	-	1,342.00
Total		7,41,11,179.52	8,25,93,328.40

Notes on Accounts

19

Notes 1 to 19 form an integral part of Accounts

In terms of our Report of even date

For P. K. Kedia & Co.

Vijay Agarwal

(Vijay Agarwal, FCA)

Partner

Chartered Accountants



Place : Asansol

Date : This...^{5th}.....day of...*August*....., 2023

For, Shree Brij Bihari Realtors LLP

[Signature]

Partner

For, Shree Brij Bihari Realtors LLP

Dhanesh Sharma

Partner

SHREE BRIJ BIHARI REALTORS LLP

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31st MARCH, 2023

Particulars	As on 31.03.2023	As on 31.03.2022
NOTE-1		
PARTNER'S CAPITAL ACCOUNT		
<u>Name of Partners</u>		
Smt Anju Agarwal	4,00,000.00	4,00,000.00
Sri Binod Kumar Sharma	3,00,000.00	3,00,000.00
Sri Debarshi Dutta	8,00,000.00	8,00,000.00
Sri Dhanesh Sharma	11,00,000.00	11,00,000.00
Sri Niladri Shankar Dutta	7,00,000.00	7,00,000.00
Sri Nitesh Sharma	6,00,000.00	6,00,000.00
Sri Partha Pratim Dutta	8,00,000.00	8,00,000.00
Sri Vinay Kumar Sharma	3,00,000.00	3,00,000.00
Total	50,00,000.00	50,00,000.00
NOTE-2		
PARTNER'S FLUCTUATING CAPITAL ACCOUNT		
<u>Name of Partners</u>		
Smt Anju Agarwal	7,51,317.93	5,77,173.58
Sri Binod Kumar Sharma	5,63,488.19	4,32,879.43
Sri Debarshi Dutta	15,02,635.84	11,54,346.15
Sri Dhanesh Sharma	20,66,125.03	15,87,226.58
Sri Niladri Shankar Dutta	13,14,806.10	10,10,053.00
Sri Nitesh Sharma	11,26,977.39	8,65,759.87
Sri Partha Pratim Dutta	15,02,635.84	11,54,346.15
Sri Vinay Kumar Sharma	5,63,488.20	4,32,879.44
Total	93,91,474.52	72,14,664.20
NOTE-3		
LONG TERM BORROWINGS		
Unsecured Loans	4,86,40,958.00	6,59,57,493.00
Total	4,86,40,958.00	6,59,57,493.00
NOTE-4		
TRADE PAYABLES		
Sundry Creditors for Goods & Trade	2,469.00	20,77,752.00
Sundry Creditors for Expenses	1,99,271.00	9,62,939.00
Sundry Creditors for other Finance	810.00	7,99,699.00
Total	2,02,550.00	38,40,390.00
NOTE-5		
OTHER CURRENT LIABILITIES		
Advance from Customers (Net)	1,07,00,000.00	5,01,000.00
Total	1,07,00,000.00	5,01,000.00
NOTE-6		
SHORT TERM PROVISIONS		
Provision for Income Tax - Net of Taxes Paid	1,76,197.00	79,781.20
Total	1,76,197.00	79,781.20
NOTE-8		
INVENTORIES		
Stock in trade (Work in progress) (As taken, valued, verified & certified by the partners)	6,28,02,232.00	3,03,52,034.00
Total	6,28,02,232.00	3,03,52,034.00
NOTE-9		
CASH AND CASH EQUIVALENTS		
Bank Balance in Current Account with ICICI Bank	26,67,289.00	2,95,51,063.72
Bank Balance in Fixed Deposits with ICICI Bank	8,51,036.72	2,00,93,717.00
Cheque in hand	20,00,000.00	-
Cash-in-Hand	2,20,039.00	25,11,997.00
Total	57,38,364.72	5,21,56,777.72
NOTE-10		
SHORT TERM LOANS & ADVANCES		
Deposit with India Power Corporation Limited b/f	39,000.00	39,000.00
Advance to Suppliers/vendors	5,818.00	38,350.00
Loan to Avishkar Diagnostics	55,22,270.00	-
Total	55,67,088.00	77,350.00
NOTE-11		
OTHER CURRENT ASSETS		
GST as per Cash Ledger	-	1,342.00
Total	-	1,342.00

For, Shree Brij Bihari Realtors LLP



Partner

For, Shree Brij Bihari Realtors LLP

Dhanesh Sharma

Partner



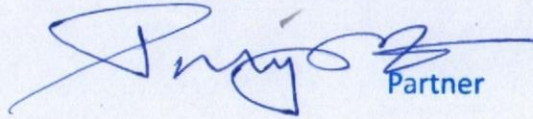
SHREE BRIJ BIHARI REALTORS LLP

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED MARCH 31, 2023

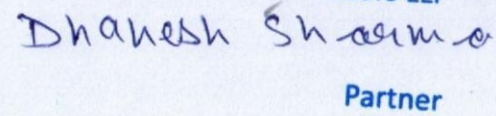
NOTE 7 : FIXED ASSETS (TANGIBLE)

Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	Balance 01.04.2022	Addition/ Capitalized	Deletion/ Adjustment	Balance 31.03.2023	Balance 01.04.2022	For the Year	Adjustment for sale	Balance 31.03.2023	As on 31.03.2023	As on 31.03.2022
LAPTOP	18,745.76	-	-	18,745.76	14,696.67	1,619.64	-	16,316.31	2,429.45	4,049.09
PRINTER	8,220.34	-	-	8,220.34	6,444.75	710.24	-	7,154.99	1,065.35	1,775.59
Total	26,966.10	-	-	26,966.10	21,141.42	2,329.88	-	23,471.30	3,494.80	5,824.68

For, Shree Brij Bihari Realtors LLP


Partner

For, Shree Brij Bihari Realtors LLP


Partner



SHREE BRIJ BIHARI REALTORS LLP**Profit and Loss statement for the period ending 31st March, 2023**

Particulars	Note No	For the year ended 31st March 2023	For the year ended 31st March 2022
I.(a) Revenue from operations	12	1,40,00,000.00	12,92,86,463.00
(b) Other Income	13	12,99,669.00	1,04,130.00
II. Total Revenue (I)		1,52,99,669.00	12,93,90,593.00
III. Expenses:			
(a) Materials & other direct expenses	14	4,15,40,516.00	4,00,72,545.86
(b) Changes in inventories	15	(3,24,50,198.00)	7,11,79,894.74
(c) Employee benefit expenses	16	3,98,000.00	5,70,500.00
(d) Finance Cost	17	26,28,146.00	61,33,322.00
(e) Other expenses	18	2,49,725.68	11,29,323.20
(f) Interest on Partner's Capital		6,00,000.00	6,00,000.00
IV. Total Expenses		1,29,66,189.68	11,96,85,585.80
V. Profit before tax (II - IV)		23,33,479.32	97,05,007.20
VI. Provision for Income Tax		7,56,668.86	30,90,343.00
VII. Profit/(Loss) for the year (V-VI)		15,76,810.46	66,14,664.20
VIII. Net Profit transferred to Partner's Fluctuating capital		15,76,810.46	66,14,664.20

Notes on Accounts

19

Notes 1 to 19 form an integral part of Accounts

In terms of our Report of even date

For P. K. Kedia & Co.

(Vijay Agarwal, FCA)

Partner

Chartered Accountants



For, Shree Brij Bihari Realtors LLP

Partner

For, Shree Brij Bihari Realtors LLP

Dhanesh Sharma

Partner

Place : Asansol

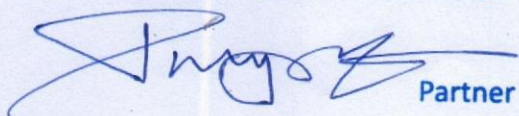
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SHREE BRIJ BIHARI REALTORS LLP

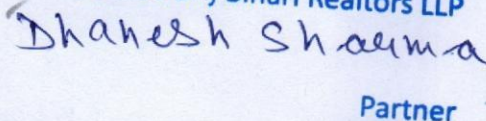
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31ST MARCH, 2023

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
NOTE-12: REVENUE FROM OPERATIONS		
Receipts from Sales of Flat - Taxable	-	11,06,43,763.00
Receipts from Sales of Flat/Commercial Space - Non Taxable	1,40,00,000.00	1,86,42,700.00
Total	<u>1,40,00,000.00</u>	<u>12,92,86,463.00</u>
NOTE-13: OTHER INCOME		
Interest on FD with ICICI Bank	6,81,569.00	1,04,130.00
Interest on Loan from Avishkar Diagnostics	6,18,100.00	-
Total	<u>12,99,669.00</u>	<u>1,04,130.00</u>
NOTE-14: MATERIALS & OTHER DIRECT EXPENSES		
Land Purchases	3,94,00,000.00	1,77,52,034.00
Building Materials & Other direct expenses	21,40,516.00	2,23,20,511.86
Total	<u>4,15,40,516.00</u>	<u>4,00,72,545.86</u>
NOTE-15: CHANGES IN INVENTORIES		
Opening Inventories (WIP)	3,03,52,034.00	10,15,31,928.74
Closing Inventories (WIP)	6,28,02,232.00	3,03,52,034.00
Total	<u>(3,24,50,198.00)</u>	<u>7,11,79,894.74</u>
NOTE-16: EMPLOYEE BENEFIT EXPENSES		
Staff Salary & Other Benefits	3,98,000.00	5,70,500.00
Total	<u>3,98,000.00</u>	<u>5,70,500.00</u>
NOTE-17: FINANCE COST		
Interest on Unsecured Loan	26,26,620.00	61,18,457.00
Interest (Others)	1,526.00	14,865.00
Total	<u>26,28,146.00</u>	<u>61,33,322.00</u>
NOTE-18: OTHER EXPENSES		
Advertisement & Publicity	15,000.00	30,000.00
General & Office Expenses	21,569.80	11,416.08
Bank Charges	-	118.00
Accounting Charges	24,000.00	29,000.00
Audit Fees	30,000.00	90,000.00
Electricity Expenses	1,52,626.00	1,67,863.00
Security Expenses	3,400.00	2,11,643.00
Commission on Sales	-	5,85,000.00
ROC Filing Fees	800.00	400.00
Depreciation	2,329.88	3,883.12
Total	<u>2,49,725.68</u>	<u>11,29,323.20</u>

For, Shree Brij Bihari Realtors LLP


Partner

For, Shree Brij Bihari Realtors LLP


Partner



SHREE BRIJ BIHARI REALTORS LLP.

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2023.

NOTES 19: NOTES ON ACCOUNTS

A) SIGNIFICANT ACCOUNTING POLICIES:

(i) **LLP Overview**

The LLP had been incorporated on 1st June, 2016.

(ii) **Basis of preparation of Financial Statements**

The Financial Statement of the LLP have been prepared on accrual basis under the historical cost convention and on going concern basis in accordance with the generally accepted accounting principles in India ('Indian GAAP') to comply with the Accounting Standards issued by the Chartered Accountants of India and the relevant provisions of the Limited Liability Partnership Act, 2008

(iii) **Fixed Assets**

Fixed Assets are stated at cost less depreciation. The depreciation has been as per rates prescribed under Income Tax Act, 1961.

(iv) **Inventories**

The inventories of land and building structure (Work in progress) is stated at cost. The cost includes Land and all materials, labour & other direct and indirect expenses incurred related to project for construction of residential & commercial complex.

(v) **Revenue Recognition**

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

(vi) **Taxation**

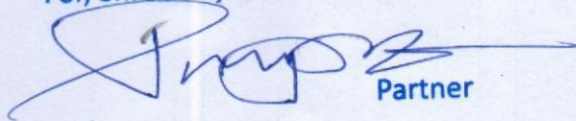
Tax expense comprises current tax and deferred tax. Current Tax provision is determined on the basis of taxable income for the current accounting year in accordance with the Income Tax Act.

B) NOTES ON ACCOUNTS

(i) Contingent Liabilities not provided for - Nil

(ii) The balances with parties are subject to confirmation and reconciliation, if any.

For, Shree Brij Bihari Realtors LLP


Partner

For, Shree Brij Bihari Realtors LLP

Dhakesh Sharma
Partner

