

PART I – Form of BALANCE SHEET
MINU ENHANCE DEVELOPERS
7th FLOOR, PULSAR PLAZA, LINE TANK ROAD RANCHI
Balance Sheet as at 31 MARCH 2025

(Rupees in.....)

PARTICULARS	NOTE NO.	Figures as at the end of (Current reporting period) (in Rs.) 31/03/2025	Figures as at the end of (Previous reporting period) (in Rs.) 31/03/2024
I OWNERS' FUNDS AND LIABILITIES			
1 Owners' Funds			
(a) Owners Capital Account	<u>3</u>	13,26,77,743.57	8,17,69,823.00
(b) Reserves and surplus	<u>4</u>	1.25	1.00
2 Non Current Liabilities			
(a) Long Term Borrowings	<u>5</u>	5,48,53,098.44	1,65,20,677.00
(b) Deferred Tax Liabilities (Net)	<u>6</u>	-	-
(c) Other Long Term Liabilities	<u>7</u>	6,59,86,310.16	-
(d) Long Term Provisions	<u>8</u>	-	-
3 Current Liabilities			
(a) Short Term Borrowings	<u>9</u>	-	-
(b) Trade Payables	<u>10</u>		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		48,95,614.00	25,22,775.00
(c) Other Current Liabilities	<u>11</u>	5,52,674.64	1,79,56,520.00
(d) Short Term Provisions	<u>12</u>	-	-
TOTAL		25,89,65,442.06	11,87,69,796.00
II ASSETS			
1 Non -Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	<u>13</u>	20,20,92,574.05	8,44,39,391.00
(ii) Intangible Assets	<u>14</u>	-	-
(iii) Capital Work In Progress	<u>15</u>	-	-
(iv) Intangible Assets Under Development	<u>16</u>	-	-
(b) Non Current Investment	<u>17</u>	-	-
(c) Deferred Tax Assets (Net)	<u>6</u>	-	-
(d) Long Term Loans and Advances	<u>18</u>	-	-
(e) Other Non Current Assets	<u>19</u>	2,89,37,160.00	1,48,37,160.00
2 Current Assets			
(a) Current Investments	<u>20</u>	-	-
(b) Inventories	<u>21</u>	-	-
(c) Trade Receivables	<u>22</u>	8,19,800.68	14,08,857.00
(d) Cash and Bank balance	<u>23</u>	11,62,964.37	51,53,932.00
(e) Short Term Loans and Advances	<u>24</u>	-	-
(f) Other Current Assets	<u>25</u>	2,59,52,942.96	1,29,30,456.00
TOTAL		25,89,65,442.06	11,87,69,796.00
Significant Accounting Policy	1		-
General Notes to Accounts	2		-

Minu Enhance Developers

Mohit Jalan
Partner

Mohit Jalan
(Partner)



For : P. S. PAUL & CO.
CHARTERED ACCOUNTANTS
F.R.No:- 009155C

Prithiraj Paul

PRITHIRAJ PAUL
(Partner)
M. NO. 405285

Place:- Ranchi
Dated:- 10/10/2025