

M/S MAA GAYATRI CONSTRUCTION

a Partnership Firm (PAN AAPFM7695C)

S -Khushi Enclave Road No-8 , Hawai Nagar ,Ranchi ,Jharkhand 834003

Balance Sheet As On 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>PARTNERS' CAPITAL ACCOUNT</u> (As per Sch 'A' attached)	1,671,133.66	<u>FIXED ASSET</u> (As per Sch 'B' attached)	306,564.00
<u>SECURED LOANS</u> Bank of Baroda A/c No- 32730500000136	247,363.00	<u>CURRENT ASSETS</u> Closing Stock & WIP	20,401,248.00
<u>UNSECURED LOANS</u> Various Parties	850,000.00	TDS	16,999.00
<u>LOANS & ADVANCES</u> Property Booking Advances	19,566,890.27	<u>Loans & Advances</u> Advance for Land at Ratu Site	600,000.00
<u>SHORT TERM PROVISIONS</u> Sundry Creditors for Goods & Expenses	415,457.00	Advance for Land at Dangratoli	1,087,000.00
Income Tax	23,429.00	Advance for Land at Pahari Mandir	4,000.00
GST Payable	41,963.90	<u>CASH & Bank Balances</u> Bank Balances (UCO Bank A/c No- 22350210001394)	68,110.81
Audit Fees Payable	8,000.00	Cash in Hand	340,315.02
Total	22,824,236.83	Total	22,824,236.83

Significant Accounting Policies as per Notes on Accounts

Date: 16.09.2022
Place: RANCHI
UDIN: 22402156AUXKTG1797

In terms of our attached report of even date
FOR: C.A. UMESH PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 015658C

UMESH PRASAD
(PROPRIETOR)
M. No. 402156

M/S MAA GAYATRI CONSTRUCTION

a Partnership Firm (PAN AAPFM7695C)

S -Khushi Enclave Road No-8 , Hawai Nagar ,Ranchi, Jharkhand 834003

Partner's Capital Account as on 31.03.2022

Partner's Name	PAN	Profit Sharing Ratio	Opening Balance as on 01.04.2021	Additions During Year			Drawings During Year	Closing Balance as on 31.03.2022
				Remuneration	Interest @ 12%	Profits		
Brajendra Singh	ALDPS6735N	50%	464,494.67	360,000.00	55,739.00	25,832.00	-	906,065.67
Vijay Singh	ARYPS3132N	50%	338,603.99	360,000.00	40,632.00	25,832.00	-	765,067.99
TOTAL			803,098.66	720,000.00	96,371.00	51,664.00	-	1,671,133.66

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CHARTERED ACCOUNTANTS

FRN: 015658C

UMESH PRASAD

(PROPRIETOR)

M. No. 402156

M/S MAA GAYATRI CONSTRUCTION

a Partnership Firm (PAN AAPFM7695C)

S -Khushi Enclave Road No-8 , Hawai Nagar ,Ranchi, Jharkhand 834003

Schedule of Fixed Assets as on 31.03.2022

Particulars	Rate of Depreciation	Opening Balance as on 01.04.2021	Addition During Year		Deletion During Year		Gross Block	Depreciation During Year	Closing Balance as on 31.03.2022
			Date	Amount	Date	Amount			
Computer	40%	251.00	14.05.2021	45,698.00	-	-	45,949.00	18,380.00	27,569.00
Pump	15%	5,256.00	14.09.2021	35,680.00	-	-	40,936.00	6,140.00	34,796.00
Printer	15%	1,281.00	-	-	-	-	1,281.00	192.00	1,089.00
Furniture & Fixtures	10%	14,474.00	14.08.2021	255,648.00	-	-	270,122.00	27,012.00	243,110.00
TOTAL		21,262.00	-	337,026.00	-	-	358,288.00	51,724.00	306,564.00

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FOR: C.A. UMESH PRASAD & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 015658C

UMESH PRASAD

(PROPRIETOR)

M. No. 402156

Maa Gayatri Constructions

NOTES ON ACCOUNTS

Financial Year : 2021-2022

Assessment year : 2022-2023

Schedule : Forming part of Balance Sheet and Profit & Loss Account

Statement of Significant Accounting Policies and Notes on Accounts:-

1. Accounting Policies

Mercantile Method of accounting has been employed during the previous year.

2. Revenue Recognition

Income and Expenditure are recognized on accrual basis.

3. A. Fixed Assets

Fixed Assets are stated at Historical cost convention/ or written down value.

B. Investments are stated at cost.

4. Depreciation

Depreciation on fixed assets is provided on written down value method. Rates of Depreciation is complied with the Income Tax Act, 1961.

5. Inventories

Closing stock has been valued at cost/Net Realizable value whichever is lower as certified by the management from year to year consistently.

6. Prior Period & Extra Ordinary Items

There is no Prior Period & Extra Ordinary Items recorded during the year.

7. Contingent Liabilities

No provision has been made for any contingent liabilities during the year.

8. There is no Payment of Interest attracting the provision of MSMED Act-2006.

9. The Entity has generally not called for confirmation of balances however, management Has scrutinized the accounts and has confirmed these are current and recoverable/ Payable.

Date :- 16-09-2022

Place:- RANCHI

UDIN: 22402156AUXKTG1797

For: Maa Gayatri Constructions

In terms of our attached report of even date

FOR: C.A. UMESH PRASAD & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 015658C

(Partner)

UMESH PRASAD

(PROPRIETOR)

M. No. 402156