

**M/S. BIRANI INFRA**

**GIRIDIH-815 301**

**AUDIT REPORT  
&  
STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31/03/2025**

**Kedia Agarwal & Associates**  
**CHARTERED ACCOUNTANTS**  
**GIRIDIH \* KOLKATA**

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# Kedia Agarwal & Associates

CHARTERED ACCOUNTANTS

TAH COMPLEX (1st Floor)  
GANDHI CHOWK  
GIRIDIH - 815 301  
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FORM NO. 3CB  
[See rule 6G(1)(b)]

**AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN THE CASE OF A PERSON REFERRED TO IN CLAUSE (b) OF SUB-RULE (1) OF RULE 6G**

1. We have examined the balance sheet as on 31.03.2025, and the profit & loss account for the period beginning from 01.04.2024 to ending on 31.03.2025, attached herewith, of **M/S. BIRANI INFRA, GIRIDIH – 815 301 (PAN : AAWFB3215A).**

2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the office at Giridih – 815 301.

3. (a) We report the following observations/comments/discrepancies/ inconsistencies; if any : Nil

(b) Subject to above, -

(A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) in the case of the balance sheet, of the state of affairs of the assessee as at 31st March, 2025, and

(ii) in the case of the profit & loss Account, of the profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any :

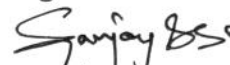
Information sought under Clause 44 of Form No.3CD has not been maintained by the assessee as there was no specific requirement under GST Acts to bifurcate expenditure into various parts relating to exempt, non GST and composition etc. Further information provided by GSTN through their GSTR 2B does not contain such kind of classification. In view of the above we are unable to report required information under this clause.

Tah Complex,  
Gandhi Chowk, Giridih – 815301.

The 20th day of August 2025.

UDIN-25064548BMJNTC9972

For KEDIA AGARWAL & ASSOCIATES  
Chartered Accountants  
(F. Registration No. 316089E)

  
(S. Sharma)  
Partner



Membership No. 064548

FORM NO. 3CD

[See rule 6G (2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act,1961.

PART – A

1. Name of the Assessee : M/S. BIRANI INFRA
2. Address : NARAYANI CENTRE POINT MALL,  
BARGANDA ROAD, GIRIDIH – 815 301
3. Permanent Account Number or Aadhaar Number : AAWFB3215A
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods & service tax, customs duty, etc. if yes, please furnish the registration number or GST number any other identification number allotted for the same : GSTIN : 20AAWFB3215A1Z4
5. Status : Partnership Firm
6. Previous year : From 01.04.2024 to 31.03.2025
7. Assessment Year : 2025 – 2026
8. Indicate the relevant clause of section 44AB under which the audit has been conducted : Clause – a
- 8A. Whether the assessee has opted for taxation under 115BA/115BAA/115BAB/115BAC/115BAD/115BAE : Not Applicable

PART – B

9. (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. : 

<u>Name of Partners</u>	<u>Profit Sharing Ratios</u>
a) Dhruw Sonthalia	: 50 %
b) Nikhil Sonthalia	: 50 %
- (b) If there is any change in the partners or members or in their profit-sharing ratio since the last date of the preceding year, the particulars of such change. : Biva Sonthalia has resigned from partnership and Nikhil Sonthalia admitted to partnership w.e.f. 01.04.2024.
10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession.) : Construction Business.
- (b) If there is any change in the nature of business or profession, the particulars of such change. : No change
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Not specifically prescribed.



- (b) List of books of account maintained and the address at which the books of accounts are kept. : (a) Cash Book (b) Bank Book (c) Purchase Book (d) Sales Book (e) Journal (f) General Ledger (Abovementioned books of account are maintained in a computer system) Books of account are kept at the office of the firm at Shop No. - 9, Narayani Centre Point Mall, Barganda Road, Giridih - 815 301.  
 (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)
- (c) List of books of account and nature of relevant documents examined. : (a) Cash Book (b) Bank Book (c) Purchase Book (d) Sales Book (e) Journal (f) General Ledger
12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : No
13. (a) Method of accounting employed in the previous year. : Mercantile method of Accounting
- (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. : No change
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. :
- | Serial number                  | Particulars | Increase in Profit (Rs.) | Decrease in profit (Rs.) |
|--------------------------------|-------------|--------------------------|--------------------------|
| - - - - Not Applicable - - - - |             |                          |                          |
- (d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : No
- (e) If answer to (d) above is in the affirmative, give details of such adjustments. : N. A.

		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
ICDS I	Accounting Policies			
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			



ICDS VII	Governments Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and Contingent Assets			
	TOTAL			

(f) Disclosure as per ICDS :

(i)	ICDS I	Accounting Policies	The assessee is following fundamental accounting policies of going concern, consistency and accrual.
(ii)	ICDS II	Valuation of Inventories	The assessee is using the valuation method of /First in first out/at cost or realizable value whichever is lower.
(iii)	ICDS III	Construction Contracts	N.A.
(iv)	ICDS IV	Revenue Recognition	When the property in goods is transferred to the purchaser and there is a reasonable certainty of revenues ultimate collection.
(v)	ICDS V	Tangible Fixed Assets	Fixed assets are being recorded at actual cost including purchase price, duties, taxes and other direct attributable expenditure.
(vi)	ICDS VI	Changes in Foreign Exchange Rates	N.A.
(vii)	ICDS VII	Governments Grants	N.A.
(viii)	ICDS VIII	Securities	N.A.
(ix)	ICDS IX	Borrowing Costs	N.A.
(x)	ICDS X	Provisions, Contingent Liabilities and Contingent Assets.	When it is reasonably certain that an outflow of resources would be required to settle an obligation as a result of a past event.

14. (a) Method of valuation of closing stock employed in the previous year : Valued at lower of cost and net realizable value.

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Serial number	Particulars	Increase in Profit (Rs.)	Decrease in profit (Rs.)
---- No Deviation ----			

15. Give the following particulars of the capital asset converted into stock-in-trade : - Nil

- Description of capital asset
- Date of acquisition;
- Cost of acquisition;
- Amount at which the asset is converted into stock-in-trade.



16. Amounts not credited to the profit and loss account, being, -
- (a) the items falling within the scope of section 28; : Nil
- (b) the performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; : Nil
- (c) escalation claims accepted during the previous year; : Nil
- (d) any other item of income; : Nil
- (e) capital receipt, if any : Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/No]
			No

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost or written down value, as the case may be.
- (ca) Adjustment made to the written down value :
- (i) under the proviso to sub-section (3) of Section 115BAA (for assessment year 2020-21 only);
- (ii) under the first proviso to sub-section (3) of section 115BAC or the proviso to sub-section (3) of 115BAD (for assessment year 2021-22 only);
- (iii) under the second proviso to sub-section (3) of section 115BAC (for assessment year 2024-25 only).";
- (cb) Adjustment made to written down value of Intangible asset due to excluding value of good will of a business or profession
- (cc) Adjusted written down value



- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—
- (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- (ii) change in rate of exchange of currency, and
- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.

19. Amounts admissible under sections – : Nil

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
32AC		
32AD		
33AB		
33ABA		
35(1)(i)		
35(1)(ii)		
35(1)(ia)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABA		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		
any other relevant section		



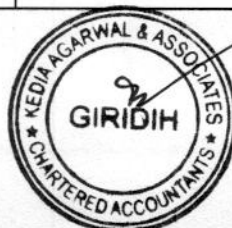
20. (a) Any sum paid to an employee as bonus : Nil  
or commission for services rendered, where  
such sum was otherwise payable to him  
as profits or dividend. [Section 36(1)(ii)].
- (b) Details of contributions received from : Nil  
employees for various funds as referred to  
in section 36(1)(va):

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

21. (a) Please furnish the details of amounts : Nil  
debited to the profit and loss account, being  
in the nature of capital, personal,  
advertisement expenditure etc

Nature	Serial number	Particulars	Amount in Rs.
Capital expenditure			
Personal expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure incurred at clubs being entrance fees and subscriptions			
Expenditure incurred at clubs being cost for club services and facilities used			
Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India			
Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person			

Contd..P/7.



(b) Amounts inadmissible under section 40(a):- : Nil

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee
- (V) amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payer
- (V) amount of tax deducted
- (VI) amount out of (V) deposited, if any

(iii) under sub-clause (ic) [Wherever applicable]

(iv) under sub-clause (ia)

(v) under sub-clause (iib)

(vi) under sub-clause (iii)

- (A) date of payment
- (B) amount of payment
- (C) name and address of the payee

(vii) under sub-clause (iv)

(viii) under sub-clause (v)

Contd..P/8.



- (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; : Nil [8]
- (d) Disallowance/deemed income under section 40A(3); : Nil (Note : As per Cash Book, Payments in excess of Rs.10,000, have been made by cheques or drafts. However, it is not possible for us to verify whether these had been account payee or not.)

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
		-- NIL--		

- (e) provision for payment of gratuity not allowable under section 40A(7); : Nil
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil
- (g) particulars of any liability of a contingent nature; : Nil
- (h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; : Nil
- (i) amount inadmissible under the proviso to section 36(1)(iii). : Nil
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 or any other amount not allowable under clause (h) of section 43B of the Income tax Act, 1961. : Nil
23. Particulars of payments made to persons specified under section 40A(2)(b). : As per Annexure "B" enclosed.
24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. : Nil
25. Any amount of profit chargeable to tax under section 41 and computation thereof. : Nil

Contd..P/9.



26. In respect of any sum referred to in clause (a),(b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-
- (A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was : Nil
- (a) paid during the previous year;
- (b) not paid during the previous year;
- (B) was incurred in the previous year and was : **Salary Payable : INR 1,13,697/- Paid on 05.04.2025 & INR 7,106/- Paid on 07.04.2025**
- (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);
- (b) not paid on or before the aforesaid date. : Nil
- (State whether sales tax, Goods & Service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)
27. (a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. : **Not Applicable**
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. : Nil
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. : **Not Applicable**
29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in Sec. 56(2)(viib), if yes, please furnish the details of the same. : **Not Applicable**
- 29A. (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No) : **No**
- (b) If yes, please furnish the following details: : **Not Applicable**
- (i) Nature of Income :
- (ii) Amount thereof :
- 29B. (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) : **No**



- (b) If yes, please furnish the following details: : **Not Applicable**  
 (i) Nature of Income :
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] : **Nil**
- 30A. (a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? (Yes/No) : **No**
- (b) If yes, please furnish the following details:— : **Not Applicable**
- (i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?
- (ii) Amount (in Rs.) of primary adjustment :
- (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)
- (iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)
- (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:
- 30B. (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.) : **No**
- (b) If yes, please furnish the following details:— : **Not Applicable**
- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:
- (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):
- (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :



- (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:

A.Y.	Amount (in Rs.)
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- (v) Details of interest expenditure carried forward as per sub-section(4) of section 94B:

A.Y.	Amount (in Rs.)
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- 30C. (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.) : No
- (b) If yes, please specify:— : Not Applicable
- (i) Nature of impermissible avoidance arrangement :
- (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement :
31. (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- : As per Annexure "C" enclosed.
- (i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;
- (ii) amount of loan or deposit taken or accepted;
- (iii) whether the loan or deposit was squared up during the previous year;
- (iv) maximum amount outstanding in the account at any time during the previous year;
- (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.

Contd..P/12.



(vi) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during previous year :- : Nil

(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;

(ii) amount of specified sum taken or accepted;

(iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

(iv) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :— : Nil

(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) Nature of transaction;

(iii) Amount of receipt (in Rs.);

(iv) Date of receipt;



(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;— : Nil

(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) Amount of receipt (in Rs.);

(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in : Nil

respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year:—

(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) Nature of transaction;

(iii) Amount of payment (in Rs.);

(iv) Date of payment;

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:— : Nil

(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) Amount of payment (in Rs.);



(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3<sup>rd</sup> July, 2017)

(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:- : As per annecure "D" enclosed.

- (i) name, address and Permanent Account Number (if available with the assessee) of the payee:
- (ii) Amount of the repayment:
- (iii) Maximum amount outstanding in the account at any time during the previous year:
- (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account:
- (v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:- : Nil

- (i) name, address and Permanent Account Number (if available with the assessee) of the lender , or depositor or person from whom specified advance is received:
- (ii) repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.



- (e) Particulars of repayment of loan or deposit : Nil  
or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

- (i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;
- (ii) repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).

32. (a) Details of brought forward loss or : Nil  
depreciation allowance, in the following manner, to the extent available :

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as Returned (in rupees)	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE^	Amounts as assessed (give reference to relevant order)	Remarks

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : Not Applicable
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No

Contd..P/16.



- (d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. : No
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. : Not Applicable

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Sec. 10A, Sec. 10AA). : No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : Yes

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount Of tax deducted or collected on (8)	Amount of Tax deducted or collected not deposited to the credit of the Central Government out of (6) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RCHB03823B	194A	Interest	1518101.00	1518101.00	1518101.00	151813.00	--	--	--
RCHB03823B	194C	Contract	9760411.00	9760411.00	9760411.00	104853.00	--	--	--
RCHB03823B	194JB	Prof. Fees	1441111.00	1441111.00	1441111.00	144111.00	--	--	--

- (b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: : Yes

Tax deduction and collection Account Number (TAN)	Type of Form	Due date For furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
RCHB03823B	26Q	31.07.2024	30.07.2024	Yes
RCHB03823B	26Q	31.10.2024	06.11.2024	Yes
RCHB03823B	26Q	31.01.2025	28.01.2025	Yes
RCHB03823B	26Q	31.05.2025	24.05.2025	Yes



- (c) whether the assessee is liable to pay interest : No  
under section 201(1A) or section 206C(7). If  
yes, please furnish:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

35. (a) In the case of a trading concern, give  
quantitative details of principal items of goods : Not Applicable  
traded :

- (i) Opening Stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;
- (v) shortage/excess, if any

- (b) In the case of a manufacturing concern, give  
quantitative details of the principal items of  
raw materials, finished products and by-  
products :

(A) Raw Materials : Nil

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) yield of finished products;
- (vii) percentage of yield;
- (viii) shortage/excess, if any.

(B) Finished products/by- products : Residential Flats

- (i) opening stock; : Nil
- (ii) purchases during the previous year; : Nil
- (iii) quantity manufactured during the : 20360 Sq. Ft.  
previous year;
- (iv) sales during the previous year; : 20360 Sq. Ft.
- (v) closing stock; : Nil



- 36A. (a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.) : No
- (b) If yes, please furnish the following details: : Not Applicable
- (i) Amount received (in Rs.):
- (ii) Date of receipt:
37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. : Not Applicable
38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : Not Applicable
39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the auditor. : Not Applicable
40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous year (IN INR)	Preceding previous year IN INR
1.	Total turnover of the assessee	5,83,50,561.00	Nil
2.	Gross profit/turnover	$51,60,494.12 / 5,83,50,561.00 \times 100 = 8.84\%$	Nil
3.	Net profit/turnover (* Before Taxation)	$* 36,47,466.72 / 5,83,50,561.00 \times 100 = 6.25\%$	Nil
4.	Stock-in-trade/ turnover	$NIL + NIL \div 2 / 5,83,50,561.00 \times 100 = N.A.$	Nil
5.	Material consumed/ finished goods produced	Not Applicable	Not Applicable

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)



41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings. : Nil

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) : No

(b) If yes, please furnish : Not Applicable

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if	Whether the Form contain information about all details furnished transactions which ar required to be reported. If not, pleas furnish list of the details/transaction which are not reported.

43. (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No) : No

(b) If yes, please furnish the following details : Not Applicable

(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity

(ii) Name of parent entity

(iii) Name of alternate reporting entity (if applicable)

(iv) Date of furnishing of report

44. Break-up of total expenditure of entities registered or not registered under the GST: : In this connection, it has been explained to us by the assessee that information sought under Clause 44 of Form No.3CD has not been maintained by the assessee as there was no specific requirement under GST Acts to bifurcate expenditure into various parts relating to exempt, non GST and composition etc. Further information provided by GSTN through their GSTR 2B does not contain such kind of classification. In view of the above we are unable to report required information under this clause.

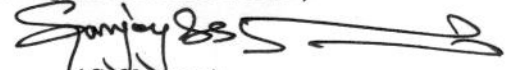


Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Place : Tah Complex,  
Gandhi Chowk, Giridih – 815301.

Date : The 20<sup>th</sup> day of August 2025

For KEDIA AGARWAL & ASSOCIATES  
Chartered Accountants  
(F. Registration No. 316089E)

  
( S. Sharma )  
Partner  
Membership No. 064548



**M/S. BIRANI INFRA, GIRIDIH**

**ANNEXURE - "A"**  
**PARTICULARS OF DEPRECIATION ALLOWABLE**  
**AS PER THE INCOME TAX ACT, 1961**

Description of Asset	Rate of Depreciation	Actual Cost/ W.D.V. as on 01.04.2024	*Additions/ Deductions(-) during the year with dates put to use		Depreciation allowable	W.D.V. as at 31.03.2025
			Date	Amount		
<b><u>(Unit - Krishna Vihar)</u></b>	%	INR		INR	INR	INR
Furniture	10%	27952.65	--	--	2795.00	25157.65
CCTV	15%	62604.42	01.05.2024 29.01.2025	24800.02 5200.00 30000.02	13501.00	79103.44
Battery	15%	36929.20	--	--	5539.00	31390.20
Machine	15%	226525.15	01.04.2024 to 30.09.2024	(12721.19)	32071.00	181732.96
Fan	15%	11875.97	01.04.2024 to 30.09.2024	10350.00	3334.00	18891.97
Computers	40%	27600.01	--	--	11040.00	16560.01
Mobile Phone	40%	8474.22	--	--	3390.00	5084.22
<b><u>(Unit - Head Office)</u></b>						
Flat at Giridih	--	1969115.60	--	--	--	1969115.60
Air Conditioner	15%	66287.46	03.06.2024	29500.00	14368.00	81419.46
CCTV	15%	10294.25	--	--	1544.00	8750.25
Machine	15%	830968.22	--	--	124645.00	706323.22
Hydraulic Trolley	15%	72098.42	--	--	10815.00	61283.42
Computers	40%	110391.32	01.09.2024	114000.01	89757.00	134634.33
Tractor	15%	539588.37	--	--	80938.00	458650.37
<b>Total</b>		<b>4000705.26</b>		<b>171128.84</b>	<b>393737.00</b>	<b>3778097.10</b>



**M/S. BIRANI INFRA, GIRIDIH**

**ANNEXURE – “B”**

**PARTICULARS OF PAYMENTS MADE TO PERSONS  
SPECIFIED UNDER SECTION 40A(2)(b).**

According to the partners, following payments have been made to persons, who are covered u/s.40A(2)(b):

Name of the persons	Amount	Nature of payment
	INR	
Nikhil Sonthalia (PAN : GNBPS6092A) (Relation : Partner)	12,00,000.00 2,41,006.00 6,11,111.00	Remuneration Interest on Loan Consultancy Charges
Dhruw Sonthalia (HUF) (PAN : AAEHD1805N) (Relation : Karta is Partner)	2,66,849.00	Interest on Loan



**M/S. BIRANI INFRA, GIRIDIH**

**ANNEXURE – “C”**

**PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR**

S.N.	Name, address and permanent account number of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	*Maximum amount outstanding at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		INR		INR		
1.	Dhruw Sonthalia (HUF) Near Shyam Mandir, I.C.R. Road, Giridih – 815 301 (PAN: AAEHD1805N)	8,30,000.00	No	33,53,164.00	Yes	Yes
2.	Khetan Tracon (P) Ltd. 21,Hemant Basu Sarani, 2 <sup>nd</sup> Floor, Kolkata – 700 001 (PAN : AABCK9871F)	71,00,000.00	No	75,13,599.00	Yes	Yes
3.	Nikhil Sonthalia Near Shyam Mandir, I.C.R. Road, Giridih – 815 301 (PAN : GNBPS6092A)	13,50,000.00	Yes	32,52,256.00	Yes	Yes
4.	Surendra Kumar Agarwal (HUF) Gol Building, Bhuiphore, Dhanbad – 828 109 (PAN : AAFHS3848P)	10,00,000.00	No	10,00,000.00	Yes	Yes
5.	Prechha Commercials (P) Ltd. 9, Block-A, Ashutosh Mukherjee Lane, Jagannath Apartment, 3 <sup>rd</sup> Floor Howrah – 711 106 (PAN : AACCP0047M)	25,00,000.00	No	25,74,269.00	Yes	Yes
6.	Arun Kumar Agarwal Bada Chowk, Giridih – 815 301 (PAN : ABUPA3912D)	6,00,000.00	No	6,32,823.00	Yes	Yes
7.	Pankaj Kumar Maheshwari Panch Mandir Road, Madhupur – 815353 (PAN : CRFPM3723A)	10,00,000.00	No	10,54,704.00	Yes	Yes
8.	Sanjay Sharma Barmasia, Giridih – 815 301 (PAN : ASSPS5556K)	13,00,000.00	No	13,86,756.00	Yes	Yes

**NOTES :** \* 1. Including interest and opening balance, if any.  
2. Advance from customers has not been considered as loan or deposit.



**M/S. BIRANI INFRA, GIRIDIH**

**ANNEXURE – “D”**

**PARTICULARS OF EACH REPAYMENT OF LOAN OR DEPOSIT OR ANY SPECIFIED ADVANCE IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T MADE DURING THE PREVIOUS YEAR**

Sl. No.	Name, address and permanent account number of the payee	Amount of the repayment	*Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		INR	INR		
1.	Dhruw Sonthalia (HUF) Near Shyam Mandir, I.C.R. Road, Giridih – 815 301 (PAN: AAEHD1805N)	50,000.00	33,53,164.00	Yes	Yes
2.	Nikhil Sonthalia Near Shyam Mandir, I.C.R. Road, Giridih – 815 301 (PAN : GNBPS6092A)	33,06,805.00	32,52,256.00	Yes	Yes

- NOTES** : \* 1. Including interest and opening balance, if any.  
2. Advance from customers has not been considered as loan or deposit.



M/S. BIRANI INFRA, GIRIDIH

BALANCE SHEET AS AT 31ST MARCH, 2025.

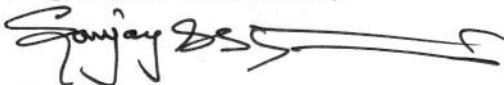
	Note	AS AT 31.03.2025 INR	AS AT 31.03.2024 INR
<b>A. EQUITY AND LIABILITIES</b>			
1. <u>PROMOTERS' FUNDS</u> Partners' Capital Accounts	1	31207952.98	27554678.91
2. <u>NON CURRENT LIABILITIES</u> Long Term Borrowings	2	20752075.00	7062592.00
3. <u>CURRENT LIABILITIES</u> Other Current Liabilities	3	47172777.94	56113221.85
<b>TOTAL</b>		<b>99132805.92</b>	<b>90730492.76</b>
<b>B. ASSETS</b>			
1. <u>NON - CURRENT ASSETS</u> Property, Plant & Equipment and Intangible Assets Property, Plant & Equipment	4	3778097.10	4000705.26
2. <u>CURRENT ASSETS</u>			
a) Inventories	5	82714795.94	74982673.60
b) Cash and Cash Equivalents	6	211907.41	51096.90
c) Short Term Loans and Advances	7	12428005.47	11696017.00
<b>TOTAL</b>		<b>99132805.92</b>	<b>90730492.76</b>
<u>ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</u>	15		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES

Chartered Accountants

(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

**BIRANI INFRA**

**PARTNER**

**BIRANI INFRA**

**PARTNER**

**PARTNERS**



M/S. BIRANI INFRA, GIRIDIH

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025.

	Note	Year ended 31.03.2025	Year ended 31.03.2024
		INR	INR
1. Revenue from operations (Gross)	8	58350561.00	--
2. Other Income	9	10773.60	4630.48
<b>TOTAL REVENUE</b>		<b>58361334.60</b>	<b>4630.48</b>
3. Expenses			
a) Land & Building Development Expenses	10	59282418.22	50509202.26
b) (Increase)/Decrease in Stocks	11	(7732122.34)	(50504571.78)
c) Finance Cost	12	1518101.00	--
d) Depreciation and Amortisation Expenses	13	393737.00	--
e) Other Expenses	14	51734.00	--
f) Payment to Partners : Remuneration		1200000.00	--
<b>TOTAL EXPENSES</b>		<b>54713867.88</b>	<b>4630.48</b>
4. <b><u>PROFIT BEFORE TAXATION</u></b>		<b>3647466.72</b>	<b>--</b>
5. <b><u>Tax Expenses</u></b>			
Current Tax		1164345.00	--
Tax expenses for earlier years		--	--
		1164345.00	--
6. <b><u>PROFIT FOR THE YEAR</u></b> (Transferred to Partners' Capital Account)		<b>2483121.72</b>	<b>--</b>
<b><u>ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</u></b>	15		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES  
Chartered Accountants  
(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

**BIRANI INFRA**  
  
**PARTNER**

**BIRANI INFRA**  
  
**PARTNER**



M/S. BIRANI INFRA, GIRIDIH

NOTES TO THE FINANCIAL STATEMENTS

	AS AT 31.03.2025	AS AT 31.03.2024
	INR	INR
<b><u>NOTE - 1</u></b>		
<b><u>PARTNERS' CAPITAL ACCOUNTS</u></b>		
<b>(A) <u>DHRUW SONTHALIA</u></b>		
Opening Balance	11904324.46	6429324.46
Add : a) Additions during the year (Net)	12518750.80	5475000.00
b) Share of Profit (50%)	1241560.86	--
	25664636.12	11904324.46
Less : Income Tax (A/Y : 24-25)	500.00	--
<b>Closing Balance</b>	<b>25664136.12</b>	<b>11904324.46</b>
<b>(B) <u>BIVA SONTHALIA</u></b>		
Opening Balance	15650354.45	8250354.45
Add : Additions during the year (Net)	--	7400000.00
	15650354.45	15650354.45
Less : a) Drawings (Net)	410000.00	--
b) Income Tax (A/Y : 24-25)	500.00	--
	15239854.45	15650354.45
Less : Transferred to other liabilities account	15239854.45	--
<b>Closing Balance</b>	<b>--</b>	<b>15650354.45</b>
<b>(C) <u>NIKHIL SONTHALIA</u></b>		
Capital Introduced	400000.00	--
Add : a) Loan Amount Transferred	3252256.00	--
b) Remuneration	1200000.00	--
c) Share of Profit (50%)	1241560.86	--
	6093816.86	
Less : Withdrawals	550000.00	--
<b>Closing Balance</b>	<b>5543816.86</b>	<b>--</b>
<b>TOTAL : (A) + (B) + (C)</b>	<b>31207952.98</b>	<b>27554678.91</b>



M/S. BIRANI INFRA, GIRIDIH

	AS AT 31.03.2025	AS AT 31.03.2024
<b><u>NOTE - 2</u></b>		
<b><u>LONG TERM BORROWINGS</u></b>	INR	INR
Unsecured		
Borrowings from Others	20752075.00	7062592.00
	<b>20752075.00</b>	<b>7062592.00</b>
<b><u>NOTE - 3</u></b>		
<b><u>OTHER CURRENT LIABILITIES</u></b>		
Statutory Remittances	123338.00	205072.85
Payables for Expenses	5849582.74	2474637.00
Advances from Customers	24578844.00	53333512.00
Other Liabilities	16621013.20	100000.00
	<b>47172777.94</b>	<b>56113221.85</b>
<b><u>NOTE - 5</u></b>		
<b><u>INVENTORIES</u></b>		
(At lower of cost and net realisable value)		
Land & Building work in progress	82714795.94	74982673.60
	<b>82714795.94</b>	<b>74982673.60</b>
<b><u>NOTE - 6</u></b>		
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>		
Cash on Hand	6952.20	2127.00
Balance with Banks		
In Current Account	204955.21	48969.90
	<b>211907.41</b>	<b>51096.90</b>
<b><u>NOTE - 7</u></b>		
<b><u>SHORT TERM LOANS AND ADVANCES</u></b>		
(Unsecured, considered good)		
Security Deposits	275000.00	135000.00
Other receivables	12020399.00	11559363.00
Advance Income Tax & T.D.S. (Net of Provisions)	132606.47	1654.00
	<b>12428005.47</b>	<b>11696017.00</b>



**M/S. BIRANI INFRA, GIRIDIH**

**NOTE - 4**

**PROPERTY, PLANT & EQUIPMENT**

(Annexed to and forming part of the Balance Sheet as at 31st March, 2025.)

Particulars	W.D.V. as on 01.04.2024	Additions/ (-) Deductions during the year	Total	Depreciation for the year	W.D.V. as at 31.03.2025
	INR	INR	INR	INR	INR
(Unit - Head Office) Flat at Giridih	1969115.60	--	1969115.60	--	1969115.60
Air Conditioner	66287.46	29500.00	95787.46	14368.00	81419.46
CCTV	10294.25	--	10294.25	1544.00	8750.25
Machine	830968.22	--	830968.22	124645.00	706323.22
Hydraulic Trolley	72098.42	--	72098.42	10815.00	61283.42
Computers	110391.32	114000.01	224391.33	89757.00	134634.33
Tractor	539588.37	--	539588.37	80938.00	458650.37
(Branch-Krishna Vihar) Furniture	27952.65	--	27952.65	2795.00	25157.65
CCTV	62604.42	30000.02	92604.44	13501.00	79103.44
Battery	36929.20	--	36929.20	5539.00	31390.20
Machine	226525.15	(12721.19)	213803.96	32071.00	181732.96
Fan	11875.97	10350.00	22225.97	3334.00	18891.97
Computers	27600.01	--	27600.01	11040.00	16560.01
Mobile Phone	8474.22	--	8474.22	3390.00	5084.22
<b>Total</b>	<b>4000705.26</b>	<b>171128.84</b>	<b>4171834.10</b>	<b>393737.00</b>	<b>3778097.10</b>
<b>PREVIOUS YEAR</b>	<b>2097788.85</b>	<b>2215364.41</b>	<b>4313153.26</b>	<b>312448.00</b>	<b>4000705.26</b>



M/S. BIRANI INFRA, GIRIDIH

	Year Ended 31.03.2025	Year Ended 31.03.2024
<b><u>NOTE - 8</u></b>	<b>INR</b>	<b>INR</b>
<b><u>REVENUE FROM OPERATIONS</u></b>		
Sale of Products & Services	58350561.00	--
	<b>58350561.00</b>	<b>--</b>
 <b><u>NOTE - 9</u></b>		
<b><u>OTHER INCOME</u></b>		
Discounts Received	10763.60	4675.00
Interest from I.T. Deptt.	10.00	100.00
Rounded Off	--	(144.52)
	<b>10773.60</b>	<b>4630.48</b>
 <b><u>NOTE - 10</u></b>		
<b><u>LAND &amp; BUILDING DEVELOPMENT EXPENSES</u></b>		
Cost of Construction Materials	34939084.69	27788971.56
Construction Expenses	24343333.53	22720230.70
	<b>59282418.22</b>	<b>50509202.26</b>
 <b><u>NOTE - 11</u></b>		
<b><u>(INCREASE)/DECREASE IN INVENTORIES</u></b>		
Land & Building work in progress :		
Opening Stock	74982673.60	24478101.82
Closing Stock	82714795.94	74982673.60
	<b>(7732122.34)</b>	<b>(50504571.78)</b>
 <b><u>NOTE - 12</u></b>		
<b><u>FINANCE COST</u></b>		
Interest on Loans	1518101.00	--
	<b>1518101.00</b>	<b>--</b>



M/S. BIRANI INFRA, GIRIDIH

	Year Ended 31.03.2025	Year Ended 31.03.2024
<b>NOTE - 13</b>	INR	INR
<b>DEPRECIATION AND AMORTISATION EXPENSES</b>		
Depreciation of Tangible Assets	393737.00	--
	<b>393737.00</b>	
<b>NOTE - 14</b>		
<b>OTHER EXPENSES</b>		
GST Expenses	1734.00	--
Auditor's Remuneration	50000.00	--
	<b>51734.00</b>	--



**M/S. BIRANI INFRA, GIRIDIH**

**NOTE - 15**

**NOTES**

**(A) SIGNIFICANT ACCOUNTING POLICIES :**

**1. Revenue Recognition**

The assessee follows mercantile system of accounting and recognises Income and Expenditure on accrual basis subject to where uncertainties in the ascertainment / realisation of Income / Expenses.

**2. Inventories**

Inventories are valued at lower of cost and net realisable value.

**3. Property, Plant & Equipment**

Property, Plant & equipment are valued at cost which includes all related expenses incidental to acquisition & installation.

**4. Depreciation**

Depreciation on property, plant & equipment has been provided at the rates prescribed in Income Tax Act, 1961 on written down value method.

**(B) NOTES ON ACCOUNTS :**

1. Biva Sonthalia has resigned from partnership and Nikhil Sonthalia admitted to partnership w.e.f. 01.04.2024.
2. Balances due to / from parties are subject to confirmation.
3. Provision for taxation has been made based on the current tax rates in force.
4. Previous year figures have been regrouped wherever necessary to make them comparable with those of the current year.

Place : GIRIDIH

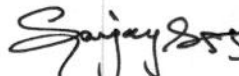
Date : 20/08/2025

Signed for Identification

For KEDIA AGARWAL & ASSOCIATES

Chartered Accountants **BIRANI INFRA**

(F. Registration No. 316089E)

  
(S. Sharma)

Partner

Membership No. 064548

  
PARTNER

  
PARTNERS



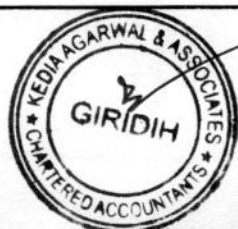
**M/S. BIRANI INFRA, GIRIDIH**

**DETAILS OF THE BALANCE SHEET AS AT 31ST MARCH, 2025.**

	INR	INR
<b><u>OTHER LIABILITIES</u></b>		
Ramkrishna Realtors & Developers (P) Ltd.	500000.00	
Swati Industries (O/B)	700000.00	
Biva Sonthalia (Ex-partner)	15239854.45	
R. Modi & Co.	81158.75	
M/s. Birani Investment (O/B)	100000.00	<b>16621013.20</b>
<b><u>PROVISION FOR TAXATION</u></b>		
Assessment Year : 2025 - 2026	1164345.00	<b>1164345.00</b>
<b><u>WITH SCHEDULED BANKS IN CURRENT ACCOUNT</u></b>		
HDFC Bank Ltd., Giridih - C/A (C/A No.50200057282397)	18073.17	<b>18073.17</b>
<b><u>DEPOSITS</u></b>		
Deputy Development Commissioner	275000.00	<b>275000.00</b>
<b><u>OTHERS</u></b>		
Manoj Bagaria (O/B)	7500000.00	
Partho Bose (O/B)	1000000.00	<b>8500000.00</b>
<b><u>ADVANCE INCOME TAX, T.C.S. &amp; T.D.S.</u></b>		
Assessment Year : 2025 - 2026	1288390.00	<b>1288390.00</b>



<u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u>	INR	INR
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
<b>(Unit - Awatar Palace)</b>		
Cement	6440.00	
Sand	98400.00	
Bricks	64695.06	
Tiles & Granites	1488593.04	
Stone Chips	2300.00	
M.S. Bar, Rod, Wire, Rings	254955.59	
Electrical Goods	712007.81	
Door, Shutter & Window Materials	257694.20	
Lift	705000.00	
Generator Set	339999.99	
Fire Safety Equipments	811165.40	
Paint, Putty etc.	527705.13	
Sanitary Items	983331.04	
Plywood	1830993.02	
Miscellaneous Goods	298220.54	<b>8381500.82</b>
<b>(Unit - Krishna Vihar)</b>		
Cement	6116938.97	
Sand	713676.00	
Bricks	1803763.70	
Stone Chips	1806648.74	
M.S. Bar, Rod, Wire, Rings	13686352.51	
Electrical Goods	116110.80	
Door, Shutter & Window Materials	1619449.00	
Plumbing & Sanitary Fitting Expenses	44216.34	
Miscellaneous Goods	594747.81	<b>26501903.87</b>
<b>(Unit - Santana Cottage)</b>		
Sand	19580.00	
Stone Chips	36100.00	<b>55680.00</b>
		<b>34939084.69</b>
<b><u>CONSTRUCTION EXPENSES</u></b>		
<b>(Unit - Awatar Palace)</b>		
Advertisement Expenses	36499.82	
Labour Wages	1119586.00	
Salary & Allowances	694043.00	
Security Service Charges	305086.00	



Contd...P/2.

	INR	INR
Structural Work Expenses	36950.00	
Loading & Unloading Charges	4100.00	
Vehicle Expenses	120591.08	
Plumbing & Sanitary Fitting Expenses	1499173.32	
Bank Charges & Commission	2530.38	
Rent & Maintenance Expenses	248118.00	
Legal Expenses	55748.30	
Electricity Expenses	32960.00	
Electrical Expenses	566634.02	
False Ceiling Expenses	150860.00	
Fuel Expenses	89552.00	
Travelling Expenses	1036285.73	
Land Filling Expenses	1500.00	
Wall Plaster Expenses	902651.00	
Mobile Phone Expenses	79962.00	
Labour Cess Expenses	390160.00	
Municipal Tax	6744.60	
MAP & Drafting Expenses	12000.00	
Transportation Expenses	54570.00	
Professional Charges	648281.00	
GST Expenses	17995.00	
Repairs & Maintenance	93392.16	
Postage Expenses	200.00	
Printing & Stationery	53771.44	
Charity & Donation	32000.00	
Rounded off	34.52	
Miscellaneous Expenses	736018.36	9027997.73
<b>(Unit - Krishna Vihar)</b>		
Advertisement Expenses	135000.00	
Labour Wages	7315769.00	
Salary & Allowances	1404551.00	
Security Service Charges	781748.45	
Structural Work Expenses	50000.00	
Loading & Unloading Charges	136480.00	
Vehicle Expenses	127316.05	
Bank Charges & Commission	13517.06	
Royalty Expenses	341716.92	
Rent & Maintenance Expenses	78000.00	
Legal Expenses	10085.90	
Fuel Expenses	372376.00	



	INR	INR
Travelling Expenses	29636.00	
Land Filling Expenses	1000.00	
Dhalai Expenses	1292655.00	
Generator Expenses	44000.00	
Payloader Expenses	578778.00	
Godown Expenses	23353.00	
Mobile Phone Expenses	28902.00	
Licence Fees	7500.00	
Transportation Expenses	157408.00	
Architect Fees	350000.00	
GST Expenses	64.00	
Repairs & Maintenance	342435.73	
Postage Expenses	1500.00	
Printing & Stationery	62505.72	
Charity & Donation	15000.00	
Rounded off	-63.32	
Miscellaneous Expenses	530837.74	14232072.25
<b>(Unit - Santana Cottage)</b>		
Labour Wages	168836.00	
Salary & Allowances	7106.00	
Security Service Charges	37996.00	
Loading & Unloading Charges	400.00	
Electrical Expenses	4840.00	
Rent & Maintenance Expenses	70350.00	
Legal Expenses	10000.00	
Land Filling Expenses	102700.00	
Payloader Expenses	1200.00	
MAP & Drafting Expenses	155501.80	
MAP Sanction Fees	20000.00	
Municipal & Anchal Fees	129716.80	
Licence Fees	15198.15	
Transportation Expenses	42536.00	
Architect Fees	200000.00	
Labour Cess Expenses	75335.80	
Printing & Stationery	3024.00	
Miscellaneous Expenses	38523.00	1083263.55
		24343333.53



M/S. BIRANI INFRA, GIRIDIH

VALUATION OF CLOSING STOCK AS ON 31.03.2025.

	INR	INR
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
<b>(Unit - Awatar Palace)</b>		
Cement	6440.00	
Sand	98400.00	
Bricks	64695.06	
Tiles & Granites	1488593.04	
Stone Chips	2300.00	
M.S. Bar, Rod, Wire, Rings	254955.59	
Electrical Goods	712007.81	
Door, Shutter & Window Materials	257694.20	
Lift	705000.00	
Generator Set	339999.99	
Fire Safety Equipments	811165.40	
Paint, Putty etc.	527705.13	
Sanitary Items	983331.04	
Plywood	1830993.02	
Miscellaneous Goods	298220.54	<b>8381500.82</b>
<b>(Unit - Krishna Vihar)</b>		
Cement	6116938.97	
Sand	713676.00	
Bricks	1803763.70	
Stone Chips	1806648.74	
M.S. Bar, Rod, Wire, Rings	13686352.51	
Electrical Goods	116110.80	
Door, Shutter & Window Materials	1619449.00	
Plumbing & Sanitary Fitting Expenses	44216.34	
Miscellaneous Goods	594747.81	<b>26501903.87</b>
<b>(Unit - Santana Cottage)</b>		
Sand	19580.00	
Stone Chips	36100.00	<b>55680.00</b>
		<b>34939084.69</b>
<b><u>CONSTRUCTION EXPENSES</u></b>		
<b>(Unit - Awatar Palace)</b>		
Advertisement Expenses	36499.82	
Labour Wages	1119586.00	
Salary & Allowances	694043.00	
Security Service Charges	305086.00	
Structural Work Expenses	36950.00	



Contd...P/2.

	INR	INR
Loading & Unloading Charges	4100.00	
Vehicle Expenses	120591.08	
Plumbing & Sanitary Fitting Expenses	1499173.32	
Bank Charges & Commission	2530.38	
Rent & Maintenance Expenses	248118.00	
Legal Expenses	55748.30	
Electricity Expenses	32960.00	
Electrical Expenses	566634.02	
False Ceiling Expenses	150860.00	
Fuel Expenses	89552.00	
Travelling Expenses	1036285.73	
Land Filling Expenses	1500.00	
Wall Plaster Expenses	902651.00	
Mobile Phone Expenses	79962.00	
Labour Cess Expenses	390160.00	
Municipal Tax	6744.60	
MAP & Drafting Expenses	12000.00	
Transportation Expenses	54570.00	
Professional Charges	648281.00	
GST Expenses	17995.00	
Repairs & Maintenance	93392.16	
Postage Expenses	200.00	
Printing & Stationery	53771.44	
Charity & Donation	32000.00	
Rounded off	34.52	
Miscellaneous Expenses	736018.36	9027997.73
<b>(Unit - Krishna Vihar)</b>		
Advertisement Expenses	135000.00	
Labour Wages	7315769.00	
Salary & Allowances	1404551.00	
Security Service Charges	781748.45	
Structural Work Expenses	50000.00	
Loading & Unloading Charges	136480.00	
Vehicle Expenses	127316.05	
Bank Charges & Commission	13517.06	
Royalty Expenses	341716.92	
Rent & Maintenance Expenses	78000.00	
Legal Expenses	10085.90	
Fuel Expenses	372376.00	
Travelling Expenses	29636.00	
Land Filling Expenses	1000.00	
Dhalai Expenses	1292655.00	



	INR	INR
Generator Expenses	44000.00	
Payloader Expenses	578778.00	
Godown Expenses	23353.00	
Mobile Phone Expenses	28902.00	
Licence Fees	7500.00	
Transportation Expenses	157408.00	
Architect Fees	350000.00	
GST Expenses	64.00	
Repairs & Maintenance	342435.73	
Postage Expenses	1500.00	
Printing & Stationery	62505.72	
Charity & Donation	15000.00	
Auditor's Remuneration	50000.00	
Interest on Loans	1518101.00	
Depreciation	71670.00	
Rounded off	-63.32	
Miscellaneous Expenses	530837.74	15871843.25
<b>(Unit - Santana Cottage)</b>		
Labour Wages	168836.00	
Salary & Allowances	7106.00	
Security Service Charges	37996.00	
Loading & Unloading Charges	400.00	
Electrical Expenses	4840.00	
Rent & Maintenance Expenses	70350.00	
Legal Expenses	10000.00	
Land Filling Expenses	102700.00	
Payloader Expenses	1200.00	
MAP & Drafting Expenses	155501.80	
MAP Sanction Fees	20000.00	
Municipal & Anchal Fees	129716.80	
Licence Fees	15198.15	
Transportation Expenses	42536.00	
Architect Fees	200000.00	
Labour Cess Expenses	75335.80	
Printing & Stationery	3024.00	
Miscellaneous Expenses	38523.00	1083263.55
		60922189.22
Add : Expenses brought forward		74982673.60
		135904862.82
Less : Cost of material sold (20360 Sq. Ft.)(Unit-Awatar Palace)		53190066.88
Value of Closing Stock as on 31.03.2025		82714795.94



**M/S. BIRANI INFRA, GIRIDIH  
(BRANCH - AWATAR PALACE)**

**BALANCE SHEET AS AT 31ST MARCH, 2025.**

	Note	AS AT 31.03.2025 INR
<b><u>A. EQUITY AND LIABILITIES</u></b>		
1. <u>OWNER'S FUNDS</u>		
Head Office Account	1	1519985.99
2. <u>CURRENT LIABILITIES</u>		
Other Current Liabilities	2	12543848.00
<b>TOTAL</b>		<b>14063833.99</b>
<b><u>B. ASSETS</u></b>		
1. <u>CURRENT ASSETS</u>		
a) Inventories	3	13326253.99
b) Cash and Cash Equivalents	4	1481.00
c) Short Term Loans and Advances	5	736099.00
<b>TOTAL</b>		<b>14063833.99</b>
<b><u>ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</u></b>		

As per our report attached.

For **KEDIA AGARWAL & ASSOCIATES**

Chartered Accountants

(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

**BIRANI INFRA**

  
PARTNER

**BIRANI INFRA**

  
PARTNERS



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - AWATAR PALACE)**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025.**

	Note	Year ended 31.03.2025
		INR
1. Revenue from operations (Gross)	6	58350561.00
2. Other Income	7	10773.60
<b>TOTAL REVENUE</b>		<b>58361334.60</b>
3. Expenses		
a) Land & Building Development Expenses	8	17409498.55
b) (Increase)/Decrease in Stocks	9	35780568.33
<b>TOTAL EXPENSES</b>		<b>53190066.88</b>
4. <b><u>PROFIT FOR THE YEAR</u></b> (Transferred to Head Office Account)		<b>5171267.72</b>
<b><u>ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</u></b>		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES  
Chartered Accountants  
(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

BIRANI INFRA

  
PARTNER

BIRANI INFRA

  
PARTNERS



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - AWATAR PALACE)**

**NOTES TO THE FINANCIAL STATEMENTS**

	<b>AS AT 31.03.2025</b>
	<b>INR</b>
<b><u>NOTE - 1</u></b>	
<b><u>HEAD OFFICE ACCOUNT</u></b>	
Balance at the end of the year	(3651281.73)
Add : Net Profit as per Profit & Loss Account	5171267.72
	<b>1519985.99</b>
<b><u>NOTE - 2</u></b>	
<b><u>OTHER CURRENT LIABILITIES</u></b>	
Statutory Remittances	1184.00
Payables for Expenses	500010.00
Advances from Customers	12042654.00
	<b>12543848.00</b>
<b><u>NOTE - 3</u></b>	
<b><u>INVENTORIES</u></b>	
(At lower of cost and net realisable value)	
Land & Building work in progress	13326253.99
	<b>13326253.99</b>
<b><u>NOTE - 4</u></b>	
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>	
Cash on Hand	1481.00
	<b>1481.00</b>
<b><u>NOTE - 5</u></b>	
<b><u>SHORT TERM LOANS AND ADVANCES</u></b>	
(Unsecured, considered good)	
Other Receivables	736099.00
	<b>736099.00</b>



**M/S. BIRANI INFRA, GIRIDIH  
(BRANCH - AWATAR PALACE)**

	<b>Year Ended 31.03.2025</b>
<b><u>NOTE - 6</u></b>	<b>INR</b>
<b><u>REVENUE FROM OPERATIONS</u></b>	
Sale of Flat & Parking area	58350561.00
	<b>58350561.00</b>
<b><u>NOTE - 7</u></b>	
<b><u>OTHER INCOME</u></b>	
Discount Received	10763.60
Interest from I.T. Deptt.	10.00
	<b>10773.60</b>
<b><u>NOTE - 8</u></b>	
<b><u>LAND &amp; BUILDING DEVELOPMENT EXPENSES</u></b>	
Cost of Construction Materials	8381500.82
Construction Expenses	9027997.73
	<b>17409498.55</b>
<b><u>NOTE - 9</u></b>	
<b><u>(INCREASE)/DECREASE IN INVENTORIES</u></b>	
Opening Stock :	
Land & Building work in progress	49106822.32
	49106822.32
Closing Stock :	
Land & Building work in progress	13326253.99
	13326253.99
	<b>35780568.33</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - AWATAR PALACE)**

**DETAILS OF THE BALANCE SHEET AS AT 31ST MARCH, 2025.**

	INR	INR
<b><u>STATUTORY REMITTANCES</u></b>		
Income Tax Deducted at Source	1184.00	1184.00
<b><u>PAYABLES FOR EXPENSES</u></b>		
Agarwal Ply	46919.00	
Ashwini Industrial Agencies	402916.00	
Jai Thakur Baba	12000.00	
Ram Gopal Tulsyan	38175.00	500010.00
<b><u>ADVANCE FROM CUSTOMERS</u></b>		
Premlata Sahu	2380950.00	
Ritu Jalan (O/B)	4541904.00	
Saraswati Gupta	4430950.00	
Sanjay Kumar	288350.00	
Uttam Kaur Arora	400500.00	12042654.00
<b><u>OTHER RECEIVABLES</u></b>		
Dolly Agarwal	151098.00	
Lalit Agarwal	585001.00	736099.00



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - AWATAR PALACE)**

<b><u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u></b>	<b>INR</b>	<b>INR</b>
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Cement	6440.00	
Sand	98400.00	
Bricks	64695.06	
Tiles & Granites	1488593.04	
Stone Chips	2300.00	
M.S. Bar, Rod, Wire, Rings	254955.59	
Electrical Goods	712007.81	
Door, Shutter & Window Materials	257694.20	
Lift	705000.00	
Generator Set	339999.99	
Fire Safety Equipments	811165.40	
Paint, Putty etc.	527705.13	
Sanitary Items	983331.04	
Plywood	1830993.02	
Miscellaneous Goods	298220.54	<b>8381500.82</b>
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Advertisement Expenses	36499.82	
Labour Wages	1119586.00	
Salary & Allowances	694043.00	
Security Service Charges	305086.00	
Structural Work Expenses	36950.00	
Loading & Unloading Charges	4100.00	
Vehicle Expenses	120591.08	
Plumbing & Sanitary Fitting Expenses	1499173.32	
Bank Charges & Commission	2530.38	
Rent & Maintenance Expenses	248118.00	
Legal Expenses	55748.30	
Electricity Expenses	32960.00	
Electrical Expenses	566634.02	
False Ceiling Expenses	150860.00	
Fuel Expenses	89552.00	
Travelling Expenses	1036285.73	
Land Filling Expenses	1500.00	
Wall Plaster Expenses	902651.00	
Mobile Phone Expenses	79962.00	
Labour Cess Expenses	390160.00	
Municipal Tax	6744.60	
MAP & Drafting Expenses	12000.00	
Transportation Expenses	54570.00	



Cont'd...P/2.

	INR	INR
Professional Charges	648281.00	
GST Expenses	17995.00	
Repairs & Maintenance	93392.16	
Postage Expenses	200.00	
Printing & Stationery	53771.44	
Charity & Donation	32000.00	
Rounded off	34.52	
Miscellaneous Expenses	736018.36	9027997.73



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - AWATAR PALACE)**

**VALUATION OF CLOSING STOCK AS ON 31.03.2025.**

<b><u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u></b>	<b>INR</b>	<b>INR</b>
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Cement	6440.00	
Sand	98400.00	
Bricks	64695.06	
Tiles & Granites	1488593.04	
Stone Chips	2300.00	
M.S. Bar, Rod, Wire, Rings	254955.59	
Electrical Goods	712007.81	
Door, Shutter & Window Materials	257694.20	
Lift	705000.00	
Generator Set	339999.99	
Fire Safety Equipments	811165.40	
Paint, Putty etc.	527705.13	
Sanitary Items	983331.04	
Plywood	1830993.02	
Miscellaneous Goods	298220.54	<b>8381500.82</b>
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Advertisement Expenses	36499.82	
Labour Wages	1119586.00	
Salary & Allowances	694043.00	
Security Service Charges	305086.00	
Structural Work Expenses	36950.00	
Loading & Unloading Charges	4100.00	
Vehicle Expenses	120591.08	
Plumbing & Sanitary Fitting Expenses	1499173.32	
Bank Charges & Commission	2530.38	
Rent & Maintenance Expenses	248118.00	
Legal Expenses	55748.30	
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Electrical Expenses	566634.02	
False Ceiling Expenses	150860.00	
Fuel Expenses	89552.00	
Travelling Expenses	1036285.73	
Land Filling Expenses	1500.00	
Wall Plaster Expenses	902651.00	
Mobile Phone Expenses	79962.00	
Labour Cess Expenses	390160.00	
Municipal Tax	6744.60	



Cont'd...P/2.

	INR	INR
MAP & Drafting Expenses	12000.00	
Transportation Expenses	54570.00	
Professional Charges	648281.00	
GST Expenses	17995.00	
Repairs & Maintenance	93392.16	
Postage Expenses	200.00	
Printing & Stationery	53771.44	
Charity & Donation	32000.00	
Rounded off	34.52	
Miscellaneous Expenses	736018.36	9027997.73
		<b>17409498.55</b>
Add : Expenses brought forward		<b>49106822.32</b>
Total Area (25461 Sq. Ft.)		<b>66516320.87</b>
		<b>53190066.88</b>
Less : Cost of material sold (20360 Sq. Ft.) <u>(66516320.87 X 20360)</u> 25461		
Value of Closing Stock as on 31.03.2025		<b>13326253.99</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

**BALANCE SHEET AS AT 31ST MARCH, 2025.**

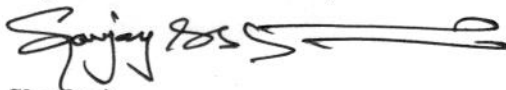
	Note	AS AT 31.03.2025
<b>INR</b>		
<b>A. <u>EQUITY AND LIABILITIES</u></b>		
1. <u>OWNER'S FUNDS</u>		
Head Office Account	1	31286011.82
2. <u>NON CURRENT LIABILITIES</u>		
Long Term Borrowings	2	20752075.00
3. <u>CURRENT LIABILITIES</u>		
Other Current Liabilities	3	17853917.74
<b>TOTAL</b>		<b>69892004.56</b>
<b>B. <u>ASSETS</u></b>		
1. <u>NON - CURRENT ASSETS</u>		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	4	357920.45
2. <u>CURRENT ASSETS</u>		
a) Inventories	5	66599598.40
b) Cash and Cash Equivalents	6	141624.24
c) Short Term Loans and Advances	7	2792861.47
<b>TOTAL</b>		<b>69892004.56</b>
<b><u>ACCOUNTING POLICIES AND</u></b>		
<b><u>NOTES ON ACCOUNTS</u></b>		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES

Chartered Accountants

(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

BIRANI INFRA

  
PARTNER

BIRANI INFRA

  
PARTNERS

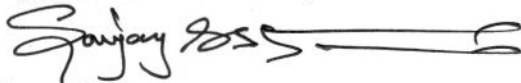


**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025.**

	Note	Year ended 31.03.2025
		INR
1. Revenue from operations (Gross)		--
<b>TOTAL REVENUE</b>		<b>--</b>
2. Expenses		
a) Land & Building Development Expenses	8	40733976.12
b) (Increase)/Decrease in Stocks	9	(42373747.12)
c) Finance Cost	10	1518101.00
d) Depreciation and Amortisation Expenses	11	71670.00
e) Other Expenses	12	50000.00
<b>TOTAL EXPENSES</b>		<b>--</b>
3. <b><u>PROFIT FOR THE YEAR</u></b> (Transferred to Head Office Account)		<b>--</b>
<b><u>ACCOUNTING POLICIES AND</u></b> <b><u>NOTES ON ACCOUNTS</u></b>		

As per our report attached.  
For KEDIA AGARWAL & ASSOCIATES  
Chartered Accountants  
(F. Registration No. 316089E)



(S. Sharma)  
Partner  
Membership No.064548  
Place : GIRIDIH  
Date : 20/08/2025 .

**BIRANI INFRA**

  
**PARTNER**

**BIRANI INFRA**

  
**PARTNER**  
**PARTNERS**



M/S. BIRANI INFRA, GIRIDIH  
(BRANCH - KRISHNA VIHAR)

NOTES TO THE FINANCIAL STATEMENTS

	AS AT 31.03.2025
	INR
<b><u>NOTE - 1</u></b> <b><u>HEAD OFFICE ACCOUNT</u></b> Balance at the end of the year Add : Net Profit as per Profit & Loss Account	31286011.82 -- <b>31286011.82</b>
<b><u>NOTE - 2</u></b> <b><u>LONG TERM BORROWINGS</u></b> Unsecured Borrowings from Others	20752075.00 <b>20752075.00</b>
<b><u>NOTE - 3</u></b> <b><u>OTHER CURRENT LIABILITIES</u></b> Statutory Remittances Payables for Expenses Advances from Customers	101246.00 5216481.74 12536190.00 <b>17853917.74</b>
<b><u>NOTE - 5</u></b> <b><u>INVENTORIES</u></b> (At lower of cost and net realisable value) Land & Building work in progress	66599598.40 <b>66599598.40</b>
<b><u>NOTE - 6</u></b> <b><u>CASH &amp; CASH EQUIVALENTS</u></b> Cash on Hand Balance with Banks In Current Account	4742.20 136882.04 <b>141624.24</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

**NOTE - 4**

**PROPERTY, PLANT & EQUIPMENT**

(Annexed to and forming part of the Balance Sheet as at 31st March, 2025.)

Particulars	W.D.V. as on 01.04.2024	Additions/ (-) Deductions during the year	Total	Depreciation for the year	W.D.V. as at 31.03.2025
	INR	INR	INR	INR	INR
Furniture	27952.65	--	27952.65	2795.00	25157.65
CCTV	62604.42	30000.02	92604.44	13501.00	79103.44
Battery	36929.20	--	36929.20	5539.00	31390.20
Machine	226525.15	(12721.19)	213803.96	32071.00	181732.96
Fan	11875.97	10350.00	22225.97	3334.00	18891.97
Computers	27600.01	--	27600.01	11040.00	16560.01
Mobile Phone	8474.22	--	8474.22	3390.00	5084.22
	<b>401961.62</b>	<b>27628.83</b>	<b>429590.45</b>	<b>71670.00</b>	<b>357920.45</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

	<b>AS AT 31.03.2025</b>
<b><u>NOTE - 7</u></b>	
<b><u>SHORT TERM LOANS AND ADVANCES</u></b>	
(Unsecured, considered good)	
Other receivables	2784300.00
Advance Income Tax & T.D.S.	8561.47
	<b>2792861.47</b>
	<b>Year Ended 31.03.2025</b>
<b><u>NOTE - 8</u></b>	
<b><u>LAND &amp; BUILDING DEVELOPMENT EXPENSES</u></b>	
Cost of Construction Materials	26501903.87
Construction Expenses	14232072.25
	<b>40733976.12</b>
<b><u>NOTE - 9</u></b>	
<b><u>(INCREASE)/DECREASE IN INVENTORIES</u></b>	
Land & Building work in progress :	
Opening Stock :	24225851.28
Closing Stock :	66599598.40
	<b>(42373747.12)</b>
<b><u>NOTE - 10</u></b>	
<b><u>FINANCE COST</u></b>	
Interest on Loans	1518101.00
	<b>1518101.00</b>
<b><u>NOTE - 11</u></b>	
<b><u>DEPRECIATION AND AMORTISATION EXPENSES</u></b>	
Depreciation of Tangible Assets	71670.00
	<b>71670.00</b>
<b><u>NOTE - 12</u></b>	
<b><u>OTHER EXPENSES</u></b>	
Auditor's Remuneration	50000.00
	<b>50000.00</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

**DETAILS OF THE BALANCE SHEET AS AT 31ST MARCH, 2025.**

	INR	INR
<b><u>LONG TERM BORROWINGS</u></b>		
<b><u>FROM OTHERS</u></b>		
Ashok Kumar Bagaria	1224097.00	
Arun Kumar Agarwala	632823.00	
Dhruw Sonthalia (HUF)	3353164.00	
Khetan Tradecon (P) Ltd.	7513599.00	
Kusum Sharma	588363.00	
Mahabir Lal Jain	870598.00	
Pankaj Kumar Maheshwari	1054704.00	
Pramod Kumar Sharma	553702.00	
Prechha Commercials (P) Ltd.	2574269.00	
S. Sharma	1386756.00	
Surendra Kumar Agarwala	1000000.00	<b>20752075.00</b>
<b><u>STATUTORY REMITTANCES</u></b>		
Income Tax Deducted at Source	101246.00	<b>101246.00</b>
<b><u>PAYABLES FOR EXPENSES</u></b>		
Md Kalam	4029.00	
Ashish (Gupta Enterprises)	27394.00	
Ashwini Industrial Agencies	354379.00	
Bihar Electrical Works	5400.00	
Burdwan Traders	142292.00	
Jai Mahadev Buildcon	5358.00	
Jai Thakur Baba Industries (P) Ltd.	1718966.00	
Kapisway Traders	2075.00	
Marc's Infosystems	5200.00	
Micanite Insulating (P) Ltd.	68995.00	
Mojahid Alam	20400.00	
Kamdhenu Petrol Pump	26622.00	
Nakul Prasad Ray	54103.00	
Pradip Electric Stores	35845.00	
Saswat Multicom	2178346.74	
Shiv Shankar Traders	281672.00	
S. Kazim Ali & Sons	87320.00	
Tilak Press	22908.00	
Salary Payable	113697.00	
Jai Mata Di Security Services	7000.00	
Piyush Sagar	4480.00	
Kedia Agarwal & Associates	50000.00	<b>5216481.74</b>



Cont'd...P/2.

	INR	INR
<b><u>ADVANCE FROM CUSTOMERS</u></b>		
Akriti Kedia	1571428.00	
Anup Tuslyan	1000000.00	
Ashish Kumar	910891.00	
CA Rakesh Kumar	496190.00	
Pankaj Kumar Sinha	500000.00	
Prakash Saw	952380.00	
Pravin Kumar	2000000.00	
Sangeeta Agarwal	1928572.00	
Tripurari Prasad Buxi	953334.00	
Vinita Kumari	2223395.00	<b>12536190.00</b>
<b><u>WITH SCHEDULED BANKS IN CURRENT ACCOUNT</u></b>		
ICICI Bank Ltd., Giridih - C/A (A/C No.063105001818)	109893.48	
Indian Bank, Giridih - C/A (A/C No.7605181547) (A/C No.7605183838)	392.16 26596.40	<b>136882.04</b>
<b><u>OTHER RECEIVABLES</u></b>		
Shrishti Commercial (P) Ltd.	84300.00	
Johnson Lifts (P) Ltd.	200000.00	
Alka Goenka (O/B)	850000.00	
Dilip Goenka (O/B)	1650000.00	<b>2784300.00</b>
<b><u>ADVANCE INCOME TAX, T.C.S. &amp; T.D.S.</u></b> Assessment Year : 2025 - 2026	8561.47	<b>8561.47</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

	INR	INR
<b><u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u></b>		
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Cement	6116938.97	
Sand	713676.00	
Bricks	1803763.70	
Stone Chips	1806648.74	
M.S. Bar, Rod, Wire, Rings	13686352.51	
Electrical Goods	116110.80	
Door, Shutter & Window Materials	1619449.00	
Plumbing & Sanitary Fitting Expenses	44216.34	
Miscellaneous Goods	594747.81	<b>26501903.87</b>
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Advertisement Expenses	135000.00	
Labour Wages	7315769.00	
Salary & Allowances	1404551.00	
Security Service Charges	781748.45	
Structural Work Expenses	50000.00	
Loading & Unloading Charges	136480.00	
Vehicle Expenses	127316.05	
Bank Charges & Commission	13517.06	
Royalty Expenses	341716.92	
Rent & Maintenance Expenses	78000.00	
Legal Expenses	10085.90	
Fuel Expenses	372376.00	
Travelling Expenses	29636.00	
Land Filling Expenses	1000.00	
Dhalai Expenses	1292655.00	
Generator Expenses	44000.00	
Payloader Expenses	578778.00	
Godown Expenses	23353.00	
Mobile Phone Expenses	28902.00	
Licence Fees	7500.00	
Transportation Expenses	157408.00	
Architect Fees	350000.00	
GST Expenses	64.00	
Repairs & Maintenance	342435.73	
Postage Expenses	1500.00	
Printing & Stationery	62505.72	
Charity & Donation	15000.00	
Rounded off	-63.32	
Miscellaneous Expenses	530837.74	<b>14232072.25</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - KRISHNA VIHAR)**

**VALUATION OF CLOSING STOCK AS ON 31.03.2025.**

	INR	INR
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Cement	6116938.97	
Sand	713676.00	
Bricks	1803763.70	
Stone Chips	1806648.74	
M.S. Bar, Rod, Wire, Rings	13686352.51	
Electrical Goods	116110.80	
Door, Shutter & Window Materials	1619449.00	
Plumbing & Sanitary Fitting Expenses	44216.34	
Miscellaneous Goods	594747.81	26501903.87
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Advertisement Expenses	135000.00	
Labour Wages	7315769.00	
Salary & Allowances	1404551.00	
Security Service Charges	781748.45	
Structural Work Expenses	50000.00	
Loading & Unloading Charges	136480.00	
Vehicle Expenses	127316.05	
Bank Charges & Commission	13517.06	
Royalty Expenses	341716.92	
Rent & Maintenance Expenses	78000.00	
Legal Expenses	10085.90	
Fuel Expenses	372376.00	
Travelling Expenses	29636.00	
Land Filling Expenses	1000.00	
Dhalai Expenses	1292655.00	
Generator Expenses	44000.00	
Payloader Expenses	578778.00	
Godown Expenses	23353.00	
Mobile Phone Expenses	28902.00	
Licence Fees	7500.00	
Transportation Expenses	157408.00	
Architect Fees	350000.00	
GST Expenses	64.00	
Repairs & Maintenance	342435.73	
Postage Expenses	1500.00	
Printing & Stationery	62505.72	
Charity & Donation	15000.00	
Auditor's Remuneration	50000.00	
Interest on Loans	1518101.00	
Depreciation	71670.00	
Rounded off	-63.32	



Cont'd...P/2.

	INR	INR
Miscellaneous Expenses	530837.74	15871843.25
Add : Expenses brought forward		42373747.12
Value of Closing Stock as on 31.03.2025		24225851.28
		66599598.40



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

**BALANCE SHEET AS AT 31ST MARCH, 2025.**

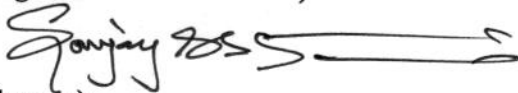
	Note	AS AT 31.03.2025 INR
<b>A. <u>EQUITY AND LIABILITIES</u></b>		
1. <u>OWNER'S FUNDS</u>		
Head Office Account	1	1035673.55
2. <u>CURRENT LIABILITIES</u>		
Other Current Liabilities	2	153999.00
<b>TOTAL</b>		<b>1189672.55</b>
<b>B. <u>ASSETS</u></b>		
1. <u>CURRENT ASSETS</u>		
a) Inventories	3	1138943.55
b) Cash and Cash Equivalents	4	50729.00
<b>TOTAL</b>		<b>1189672.55</b>
<b><u>ACCOUNTING POLICIES AND</u></b>		
<b><u>NOTES ON ACCOUNTS</u></b>		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES

Chartered Accountants

(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

**PARTNERS**



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025.**

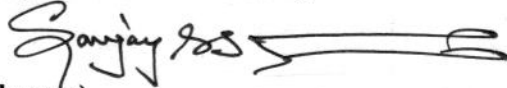
	Note	Year ended 31.03.2025
		INR
1. Revenue from operations (Gross)		--
<b>TOTAL REVENUE</b>		--
2. Expenses		
a) Land & Building Development Expenses	5	1138943.55
b) (Increase)/Decrease in Stocks	6	(1138943.55)
<b>TOTAL EXPENSES</b>		--
3. <b><u>PROFIT FOR THE YEAR</u></b> (Transferred to Head Office Account)		--
<b><u>ACCOUNTING POLICIES AND</u></b> <b><u>NOTES ON ACCOUNTS</u></b>		

As per our report attached.

For KEDIA AGARWAL & ASSOCIATES

Chartered Accountants

(F. Registration No. 316089E)



(S. Sharma)

Partner

Membership No.064548

Place : GIRIDIH

Date : 20/08/2025.

**PARTNERS**



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

**NOTES TO THE FINANCIAL STATEMENTS**

	AS AT 31.03.2025
	INR
<b><u>NOTE - 1</u></b>	
<b><u>HEAD OFFICE ACCOUNT</u></b>	
Balance at the end of the year	1035673.55
Add : Net Profit as per Profit & Loss Account	--
	<b>1035673.55</b>
<b><u>NOTE - 2</u></b>	
<b><u>OTHER CURRENT LIABILITIES</u></b>	
Statutory Remittances	20908.00
Payables for Expenses	133091.00
	<b>153999.00</b>
<b><u>NOTE - 3</u></b>	
<b><u>INVENTORIES</u></b>	
(At lower of cost and net realisable value)	
Land & Building work in progress	1138943.55
	<b>1138943.55</b>
<b><u>NOTE - 4</u></b>	
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>	
Cash on Hand	729.00
Balance with Banks	
In Current Account	50000.00
	<b>50729.00</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

	<b>Year ended 31.03.2025</b>
	<b>INR</b>
<b><u>NOTE - 5</u></b>	
<b><u>LAND &amp; BUILDING DEVELOPMENT EXPENSES</u></b>	
Cost of Construction Materials	55680.00
Construction Expenses	1083263.55
	<b>1138943.55</b>
<b><u>NOTE - 6</u></b>	
<b><u>(INCREASE)/DECREASE IN INVENTORIES</u></b>	
Opening Stock :	
Land & Building work in progress	--
	--
Closing Stock :	
Land & Building work in progress	1138943.55
	1138943.55
	<b>(1138943.55)</b>



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

**DETAILS OF THE BALANCE SHEET AS AT 31ST MARCH, 2025.**

	INR	INR
<b><u>STATUTORY REMITTANCES</u></b>		
Income Tax Deducted at Source	20908.00	20908.00
<b><u>PAYABLES FOR EXPENSES</u></b>		
Sanskar Kumar Sinha	37905.00	
Ashish (Gupta Enterprises)	71080.00	
Salary Payable	7106.00	
Sudipto Samanto	17000.00	133091.00
<b><u>WITH SCHEDULED BANKS</u></b>		
<b><u>IN CURRENT ACCOUNT</u></b>		
Indian Bank, Giridih - C/A (A/C No.7971725749)	50000.00	50000.00



**M/S. BIRANI INFRA, GIRIDIH**  
**(BRANCH - SANTANA COTTAGE)**

<b><u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u></b>	<b>INR</b>	<b>INR</b>
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Sand	19580.00	
Stone Chips	36100.00	<b>55680.00</b>
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Labour Wages	168836.00	
Salary & Allowances	7106.00	
Security Service Charges	37996.00	
Loading & Unloading Charges	400.00	
Electrical Expenses	4840.00	
Rent & Maintenance Expenses	70350.00	
Legal Expenses	10000.00	
Land Filling Expenses	102700.00	
Payloader Expenses	1200.00	
MAP & Drafting Expenses	155501.80	
MAP Sanction Fees	20000.00	
Municipal & Anchal Fees	129716.80	
Licence Fees	15198.15	
Transportation Expenses	42536.00	
Architect Fees	200000.00	
Labour Cess Expenses	75335.80	
Printing & Stationery	3024.00	
Miscellaneous Expenses	38523.00	<b>1083263.55</b>



**M/S. BIRANI INFRA (BRANCH : SANTANA COTTAGE), GIRIDIH**

**VALUATION OF CLOSING STOCK AS ON 31.03.2025.**

<b><u>DETAILS OF BUILDING DEVELOPMENT EXPENSES</u></b>	<b>INR</b>	<b>INR</b>
<b><u>COST OF CONSTRUCTION MATERIALS :</u></b>		
Sand	19580.00	
Stone Chips	36100.00	<b>55680.00</b>
<b><u>CONSTRUCTION EXPENSES :</u></b>		
Labour Wages	168836.00	
Salary & Allowances	7106.00	
Security Service Charges	37996.00	
Loading & Unloading Charges	400.00	
Electrical Expenses	4840.00	
Rent & Maintenance Expenses	70350.00	
Legal Expenses	10000.00	
Land Filling Expenses	102700.00	
Payloader Expenses	1200.00	
MAP & Drafting Expenses	155501.80	
MAP Sanction Fees	20000.00	
Municipal & Anchal Fees	129716.80	
Licence Fees	15198.15	
Transportation Expenses	42536.00	
Architect Fees	200000.00	
Labour Cess Expenses	75335.80	
Printing & Stationery	3024.00	
Miscellaneous Expenses	38523.00	<b>1083263.55</b>
<b>Value of Closing Stock as on 31.03.2025</b>		<b>1138943.55</b>



