

JAI BALAJI CONSTRUCTION

K.N.C. Lane, Munsiff Danga

Purulia, 723101

BALANCE SHEET AS ON 31ST MARCH, 2025

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024	
		Amount (Rs)	Amount (Rs)	
<u>EQUITY & LIABILITIES</u>				
Owner's/Partners Capital Fund:				
(a) Owner's /Partner's Capital Account	1	71,40,324.00	16,40,064.00	
(b) Owner's /Partner's Current Account	2	0.00	2,00,000.00	
(c) Reserves & Surplus	3	-7,29,040.82	-2,00,919.07	
Non-Current liabilities				
(a) Long-term borrowings	4	92,53,525.00	0.00	
(b) Other Long -term Liabilities	5	-	-	
(c) Long -term Provisions	6	-	-	
Current liabilities				
(a) Short-term borrowings	7	-	-	
(b) Trade payables	8	16,36,579.00	2,55,000.00	
(c) Other current liabilities	9	14,90,854.00	2,500.00	
(d) Short-term provisions	10	0.00	0.00	
Total		1,87,92,241.18	18,96,644.93	
<u>ASSETS</u>				
Non-Current assets				
(a) Property, Plant and Equipment				
(i) Property ,Plant & Equipments		-	-	
(ii) Capital work-in-progress		-	-	
(b) Non-Current Investment	11	-	-	
(c) Long Term Loan & Advances	12	-	-	
(d) Other Non-Current Assets	13	-	-	
(d) Deffered Tax Assets	14	3,30,612.00	0.00	
Current assets				
(a) Current Investments	15	-	-	
(b) Inventories	16	1,64,42,186.33	16,60,490.43	
(c) Trade Receivables	17	0.00	0.00	
(d) Cash & cash equivalents	18	20,19,442.85	2,36,154.50	
(e) Short-term loans and advances	19	-	-	
(f) Other Current Assets	20	-	-	
Total		1,87,92,241.18	18,96,644.93	

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

Particulars	Note No.	As at 31st March, 2025 Amount (Rs)	As at 31st March, 2024 Amount (Rs)
<u>INCOME</u>			
Revenue from Operation	21	0.00	0.00
Other Income	22	-	-
Total Income (A) :		0.00	0.00
<u>EXPENSES</u>			
Cost of Materials Purchases	23	1,07,56,040.24	4,56,987.43
Change in Work-In-Progress	24	-1,47,81,695.90	-16,60,490.43
Finance costs	25	7,90,899.00	20,064.00
Employee benefits expense	26	96,000.00	32,000.00
Depreciation and Amortization Expense	27	-	-
Direct Expenses	28	37,65,016.66	12,03,503.00
Other Expenses	29	1,12,473.75	28,855.07
Total Expenses (B) :		7,38,733.75	80,919.07
Net Profit / (Loss) before partner's Remuneration & Tax		-7,38,733.75	-80,919.07
Less:Partners' Remuneration:			
Sri Lalit Kumar Agarwal		30,000.00	30,000.00
Sri Piyush Kumar Tulsyan		30,000.00	30,000.00
Sri Pankaj Kumar Tulsyan		30,000.00	30,000.00
Smt. Punam Agarwal		30,000.00	30,000.00
Balance Profit for Appropriation		-8,58,733.75	-2,00,919.07
Tax Expenses:-			
<i>Provision for Taxation</i>			
Current year		-3,30,612.00	0.00
Deferred Tax		-5,28,121.75	-2,00,919.07
Profit after Tax			
Transfer to Partner's Capital Account as Share of Profit:			
Sri Lalit Kumar Agarwal		30%	
Sri Piyush Kumar Tulsyan		30%	
Sri Pankaj Kumar Tulsyan		20%	
Smt. Punam Agarwal		20%	

JAI BALAJI CONSTRUCTION

Notes on Accounts forming an integral part of the Balance Sheet as at 31st March, 2025 and Statement of Profit and Loss for the year ended as on such date

NOTE NO. - 1

OWNER'S /PARTNERS CAPITAL ACCOUNT:

Particulars	31-03-2025 (Rs)	31-03-2024 (Rs)
Partner's Capital Account:		
(A) Sri Lalit Kumar Agarwal		
opeing Balance	3,93,787.00	-
Add: Introduced during the year	22,00,000.00	3,60,000.00
Add: Profit during the year	30,000.00	30,000.00
Add: Partners' Salary	1,81,408.00	3,787.00
Add: Interest on Partners' Capital	28,05,195.00	3,93,787.00
Less: Withdrawals:		
Cash & Others	<u>28,05,195.00</u>	<u>3,93,787.00</u>
(b) Sri Piyush Kumar Tulsyan		
opeing Balance	1,84,586.00	-
Add: Introduced during the year	10,00,000.00	1,50,000.00
Add: Profit during the year	30,000.00	30,000.00
Add: Partners' Salary	1,08,715.00	4,586.00
Add: Interest on Partners' Capital	13,23,301.00	1,84,586.00
Less: Withdrawals:		
Cash & Others	<u>13,23,301.00</u>	<u>1,84,586.00</u>
(C) Sri Pankaj Kumar Tulsyan		
opeing Balance	5,34,636.00	-
Add: Introduced during the year	6,00,000.00	5,00,000.00
Add: Profit during the year	30,000.00	30,000.00
Add: Partners' Salary	1,08,211.00	4,636.00
Add: Interest on Partners' Capital	12,72,847.00	5,34,636.00
Less: Withdrawals:		
Cash & Others	<u>12,72,847.00</u>	<u>5,34,636.00</u>
(D) Smt. Punam Agarwal		
opeing Balance	5,27,055.00	-
Add: Introduced during the year	10,50,000.00	4,90,000.00
Add: Profit during the year	30,000.00	30,000.00
Add: Partners' Salary	1,31,926.00	7,055.00
Add: Interest on Partners' Capital	17,38,981.00	5,27,055.00
Less: Withdrawals:		
Cash & Others	<u>17,38,981.00</u>	<u>5,27,055.00</u>
TOTAL	<u>71,40,324.00</u>	<u>16,40,064.00</u>

NOTE NO. -2**OWNER'S /PARTNERS CURRENT ACCOUNT:**

Particulars	31-03-2025 (Rs)	31-03-2024 (Rs)
Partner's Current Account:		
(A) Sri Lalit Kumar Agarwal		
opeing Balance	1,00,000.00	-
Add: Introduced during the year	-	1,00,000.00
Add: Interest on Partners' Capital	-	
	1,00,000.00	1,00,000.00
Less: Withdrawals:		
Cash & Others	1,00,000.00	
	-	1,00,000.00
	1,00,000.00	
(b) Sri Piyush Kumar Tulsyan		
opeing Balance	1,00,000.00	-
Add: Introduced during the year	-	1,00,000.00
Add: Interest on Partners' Capital	-	
	1,00,000.00	1,00,000.00
Less: Withdrawals:		
Cash & Others	1,00,000.00	
	-	1,00,000.00
	1,00,000.00	
TOTAL	-	2,00,000.00

NOTE NO. -3**Reserves & Surplus**

Particulars	31-03-2025	31-03-2024
Profit & Loss Account	- 7,29,040.82	2,00,919.07
TOTAL	-7,29,040.82	-2,00,919.07

NOTE NO. - 4**Long-Term Borrowings**

Particulars	31-03-2025	31-03-2024
Unsecured Loans:		
from friends & Relatives	92,53,525.00	-
Total	92,53,525.00	-
TOTAL	-	-

NOTE NO. - 5**Other Long Term Liabilities:**

Particulars	31-03-2025	31-03-2024
Total		
	-	-
	-	-

NOTE NO. - 6**Other Long Term Provisions:**

Particulars	31-03-2025	31-03-2024
Total		
	-	-
	-	-

NOTE NO. - 7

Short Term Borrowing

Particulars	31-03-2025	31-03-2024
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Secured Loan

Unsecured Loans:

Total

NOTE NO. - 8

Trade Payables

Particulars	31-03-2025	31-03-2024
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Total outstanding dues of Micro Enterprises and Small Enterprises

Total outstanding dues of Creditors other than Micro Enterprises and Small	16,36,579.00	2,55,000.00
Total	16,36,579.00	2,55,000.00

NOTE NO. - 9

Other Current Liabilities

Particulars	31-03-2025	31-03-2024
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Trade :

Others :

Others	14,57,200.00	2,500.00
GST Payable	740.00	-
TDS Payable	32,914.00	-
Total	14,90,854.00	2,500.00

NOTE NO. - 10

Short Term Provisions

Particulars	31-03-2025	31-03-2024
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Audit Fees Payable

Total	0	0
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NOTE NO. - 11

Non-Current Investment:

Particulars	31-03-2025	31-03-2024
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Total

Total	-	-
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NOTE NO. - 12	-	-
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Long Term Loan & Advances

Particulars	31-03-2025	31-03-2024
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Total

Total	-	-
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NOTE NO. - 13	-	-
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Other non current Assets:

Particulars	31-03-2025	31-03-2024
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TOTAL

TOTAL	-	-
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NOTE NO. - 14

Deffered Tax:

Particulars	Balance as on 31st March, 2024	Arising during the year 2024-2025	Balance as on 31st March, 2025
Deferred Tax Liability:			
On account of Timing difference in			
a) Depreciation	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(A)			
	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Tax Assets:			
On account of Timing difference in			
b) Carry forward Business Loss	0	3,30,612	3,30,612
	<u>0</u>	<u>330612</u>	<u>330612</u>
(B)			
	<u>0</u>	<u>-330612</u>	<u>-330612</u>
Net Deferred Tax Liability/(Assets)(A-B)			
	<u>0</u>	<u>-330612</u>	<u>-330612</u>

NOTE NO-15

Current Investments

Particulars	31-03-2025	31-03-2024
Total		
	<u>-</u>	<u>-</u>

NOTE NO. - 16

Inventories of Finished Goods, Work-In-Progress and Raw Materials

Particulars	31-03-2025	31-03-2024
Work-In-Progress	1,64,42,186.33	16,60,490.43
Total	1,64,42,186.33	16,60,490.43

NOTE NO. - 17

Trade Receivables

Particulars	31-03-2025	31-03-2024
Unsecured Considered Goods		
above 6 months		
below 6 months		
TOTAL	0	0

NOTE NO. - 18

Cash and Cash Equivalents

Particulars	31-03-2025	31-03-2024
(a) Cash - in - hand (As Certified by Management)	1,24,699.00	56,705.00
(b) Balances with Bank		
(i) Punjab National Bank	18,83,743.85	1,79,449.50
(ii) State Bank of India	11,000.00	-
Total	20,19,442.85	2,36,154.50

NOTE NO. - 19

Short-Term Loans and Advances

Particulars	31-03-2025	31-03-2024
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Balances with Statutory / Government

Other Advances

Advance for Goods and Expenses

Total

NOTE NO. - 20

Other Current Assets

Particulars	31-03-2025	31-03-2024
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Total

JAI BALAJI CONSTRUCTION

Notes on Accounts forming an integral part of the Balance Sheet as at 31st March, 2025 and Statement of Profit and Loss for The year ended as on 31st March,2025

NOTE NO. - 21

Revenue from Operation:

Particulars	31-03-2025	31-03-2024
Sales of Products	-	-
Sale of Service-Transporting Charges Received	-	-
Total	-	-

NOTE NO. -22

Other Income :

Particulars	31-03-2025	31-03-2024
Mise Income	-	-
Total	-	-

NOTE NO.-23

Cost of Materials Purchases

Particulars	31-03-2025	31-03-2024
Materials Purchase	1,07,56,040.24	4,56,987.43
Total	1,07,56,040.24	4,56,987.43

NOTE NO.-24

Change in Work-In-Progress

Particulars	31-03-2025	31-03-2024
Closing Work-In-Progress	1,64,42,186.33	16,60,490.43
Opening Work-In-Progress	16,60,490.43	-
Total	- 1,47,81,695.90	16,60,490.43

NOTE NO. - 25

Finance Cost

Particulars	31-03-2025	31-03-2024
Interest On Loan (Unsecured)	2,60,639.00	-
Interest on Partner's Capital:		
Sri Lalit Kumar Agarwal	1,81,408.00	3,787.00
Sri Piyush Kumar Tulsyan	1,08,715.00	4,586.00
Sri Pankaj Kumar Tulsyan	1,08,211.00	4,636.00
Smt. Punam Agarwal	1,31,926.00	7,055.00
Total	7,90,899.00	20,064.00

NOTE NO. - 26

Employee Benefits Expense

Particulars	31-03-2025	31-03-2024
Salary	96,000.00	32,000.00
Total	96,000.00	32,000.00

NOTE NO. - 27

Depreciation & Amortisation Expense

Particulars	31-03-2025	31-03-2024
Total	-	-

NOTE NO. - 28

Direct Expenses:

Particulars	31-03-2025	31-03-2024
Boring Expenses	2,10,450.66	
Electricity & Fuel Charges	39,895.00	2,00,003.00
Engineer Fees	2,88,000.00	
Fees & Registration Charges	2,37,176.00	9,18,000.00
Labour Charges	29,73,950.00	85,500.00
Transport & Freight Charges	15,545.00	
Total	37,65,016.66	12,03,503.00

NOTE NO. - 29

Other Expenses:

Particulars	31-03-2025	31-03-2024
Accounting Charges	48,000.00	16,000.00
Bank Charges	1,967.65	560.50
Conveyance Expenses	24,490.00	
Office Expenses	30,929.00	6,355.00
Printing & Stationery	4,690.00	3,440.00
Telephone Expenses	2,400.00	
P. Tax		2,500.00
Rounded Off	-2.90	-0.43
Total	1,12,473.75	28,855.07