

A RAJGARIA & ASSOCIATES



CHARTERED ACCOUNTANTS

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STATEMENT OF ACCOUNTS & AUDIT REPORT

FOR THE YEAR / PERIOD ENDED 31.3.25

NAME : BISHNUPUR HIGHRISE LLP

ADDRESS : _____

IT PAN : AAVFB7204T

BISHNUPUR HIGHRISE LLP

AAR-2016

Balance Sheet as at 31st March, 2025

Particulars	Note No	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
I. CONTRIBUTION AND LIABILITIES			
(1) Partner's Fund			
(a) Contribution	1	56,803.55	45,003.55
(b) Reserves and Surplus	2	164.45	135.14
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		-	
(b) Deferred Tax Liabilities			
(3) Current Liabilities			
(a) Short-Term Borrowings	3	643.89	
(b) Trade Payables	4	2,73,522.57	1,46,460.00
(c) Other Current Liabilities	5	849.39	599.00
Total		3,31,983.84	1,92,197.69
II. ASSETS			
(1) Non-Current Assets			
(a) Property Plant & Equipment & Intangible Assets			
(i) Property Plant & Equipment		-	
(b) Deferred Tax Asset		-	
(2) Current assets			
(a) Inventories		3,09,650.00	1,83,459.81
(b) Trade Receivables	6	9,800.24	1,707.60
(c) Cash and Bank Equivalents	7	12,522.85	7,030.28
(d) Short Term Loans and Advances	8	10.75	
(e) Other Current Assets		-	
Total		3,31,983.84	1,92,197.69
Significant Accounting Policies & Notes to Accounts	1 To 11		
Signed in Terms of our attached report of even date A Rajgaria & Associates Chartered Accountants Firm Registration No.-332259E UDIN: 25308512BMJIDH9467 Place: Purulia Date : 25.09.2025  <i>Ankita Rajgaria</i> (C.A Ankita Rajgaria) Partner M. No. 308512		For and on behalf of Board Ankur Lodha Partner DIN: 08354975 Alekh Lodha Partner DIN: 08627136	

BISHNUPUR HIGHRISE LLP			
AAR-2016			
Statement of Profit and Loss for the year ended 31st March, 2025			
Particulars	Note No	For the year ended 31.03.2025 Rs. in Hundreds	For the year ended 31.03.2024 Rs. in Hundreds
I. Revenue From Operations	9	-	
II. Other Income		0.22	
III. Total Income (I+II)		0.22	
IV. Expenses:	10		
Purchases of Stock-in-Trade		39,032.32	42,798.57
Cost of Construction		87,035.08	69,484.42
Changes in Inventories of Stock-in-Trade		(1,26,190.19)	(1,12,690.67)
Employee Benefit Expense		-	
Financial Costs		-	
Depreciation and Amortization Expenses	11	-	
Other Expenses		80.40	272.54
V. Total Expenses		(42.39)	(135.14)
VI. Profit Before Tax (III - V)		42.61	135.14
VII. Tax Expense:			
(a) Current Tax		13.30	
(b) Earlier Year Taxation		-	
(c) Deferred Tax		-	
VIII. Profit/(Loss) for the period		29.31	135.14
IX. Other Comprehensive Income			
Items that may not be reclassified to the statement of profit & loss			
(a) Change in Inventory			
(b) Income tax relating to these items			
Other Comprehensive Income for the year, net of tax			
Significant Accounting Policies & Notes to Accounts	1 To 11		
Signed in Terms of our attached report of even date A Rajgaria & Associates Chartered Accountants Firm Registration No.-332259E UDIN: 25308512BMJIDH9467 Place: Purulia Date : 25.09.2025  (C.A Anurita Rajgaria) Partner M. No. 308512		For and on behalf of Board Ankur Lodha Partner DIN: 08354975 Alekh Lodha Partner DIN: 08627136	

BISHNUPUR HIGHRISE LLP**NOTES ON ACCOUNTS**

(Annexed to and forming part of Accounts)

Note 1 PARTNER'S CONTRIBUTION

<u>Particulars</u>	<u>As at 31.03.2025</u> <u>Rs. in Hundreds</u>	<u>As at 31.03.2024</u> <u>Rs. in Hundreds</u>
Partner's Contribution		
Ankur Lodha-17%	15,081.05	11,281.05
Alekh Lodha-17%	7,722.30	7,722.30
Ashish Kumar Makur-33%	17,000.00	17,000.00
Kasturi Bhattacharyya-33%	17,000.20	9,000.20
Total	56,803.55	45,003.55

Note 2 RESERVES & SURPLUS

<u>Particulars</u>	<u>As at 31.03.2025</u> <u>Rs. in Hundreds</u>	<u>As at 31.03.2024</u> <u>Rs. in Hundreds</u>
a. Surplus		
Opening balance	135.14	-
(+) Net Profit/(Net Loss) For the current year	29.31	135.14
Closing Balance	164.45	135.14
Total	164.45	135.14

Note 3 SHORT TERM BORROWINGS

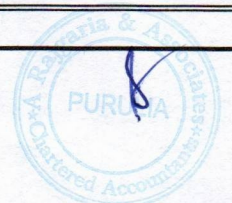
<u>Particulars</u>	<u>As at 31.03.2025</u> <u>Rs. in Hundreds</u>	<u>As at 31.03.2024</u> <u>Rs. in Hundreds</u>
Ankur Lodha	643.89	-
TOTAL	643.89	-

Note 4 TRADE PAYABLES

<u>Particulars</u>	<u>As at 31.03.2025</u> <u>Rs. in Hundreds</u>	<u>As at 31.03.2024</u> <u>Rs. in Hundreds</u>
Advance Received for Flat	2,66,202.57	1,46,460.00
Creditors for Expenses	7,320.00	
TOTAL	2,73,522.57	1,46,460.00

Note 5 OTHER CURRENT LIABILITIES

<u>Particulars</u>	<u>As at 31.03.2025</u> <u>Rs. in Hundreds</u>	<u>As at 31.03.2024</u> <u>Rs. in Hundreds</u>
i) Provision for Income Tax	13.30	
ii) Other Payables		
For Expenses	65.00	65.00
For GST	741.09	500.00
For TDS	30.00	34.00
TOTAL	849.39	599.00



BISHNUPUR HIGHRISE LLP**NOTE 6 TRADE RECEIVABLES**

Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
Sundry Debtors	9,800.24	1,707.60
Total	9,800.24	1,707.60

NOTE 7 CASH & CASH EQUIVALENTS

Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
a. Cash at bank	12,522.85	7,030.28
Total	12,522.85	7,030.28

NOTE 8 SHORT TERM LOANS & ADVANCES

Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
TCS	10.75	-
Total	10.75	-



BISHNUPUR HIGHRISE LLP**NOTE 9 OTHER INCOME**

SR No	Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
1	Interest on IT Refund	0.22	-
	Total	0.22	-

NOTE 10 CHANGES IN INVENTORY OF STOCK-IN-TRADE

SR No	Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
1	Opening Stock of WIP	1,83,459.81	70,769.14
2	Less: Closing Stock of WIP	3,09,650.00	1,83,459.81
	Total	(1,26,190.19)	(1,12,690.67)

NOTE 11 OTHER EXPENSES

SR No	Particulars	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
1	Audit Fees	65.00	65.00
2	Bank Charges	15.40	16.93
3	Office Expenses	-	90.61
5	Professional Fees	-	100.00
	Total	80.40	272.54

NOTE 10 A

SR No	Audit fees	As at 31.03.2025 Rs. in Hundreds	As at 31.03.2024 Rs. in Hundreds
1	Payments to the auditor as a. statutory audit fees	65.00	65.00
	Total	65.00	65.00

