

**M/S EMS CONSTRUCTIONS**  
**BALANCE SHEET AS AT 31st MARCH ' 2023**

	Particulars	Note No.		As At 31st March, 2023	As At 31st March, 2022
<b>I</b>	<b>CONTRIBUTIONS AND LIABILITIES</b>				
	<b>(1) Partner's Funds</b>				
	(a) Owner's Capital Account	1		6774764.00	586141.00
	<b>(2) Non Current Liabilities</b>				
	(a) Long Term Borrowings	2		50000.00	-
	(b) Long Term Provisions				
	<b>(3) Current Liabilities</b>				
	(a) Short Term Borrowings	-		-	-
	(b) Trade Payables	-		-	-
	(c) Other Current Liabilities	3		132840.00	50124.00
	(d) Short Term Provisions	4		175000.00	-
			<b>Total Rs.</b>	<b>7132604.00</b>	<b>636265.00</b>
<b>II</b>	<b>ASSETS</b>				
	<b>(1) Non-Current Assets</b>				
	Property, Plant and Equipment and Other				
	(a) Intangible assets	-		-	-
	(i) Property, Plant and Equipment	-		-	-
	(ii) Intangible Assets	-		-	-
	(iii) Capital Work in Progress	-			
	(iv) Intangible Assets under development	-			
	(b) Non Current Investments	-			
	(c) Long Term Loans & Advances	-			
	(d) Other Non Current Assets	-			
	<b>(2) Current Assets</b>				
	(a) Current investments	-		-	-
	(b) Inventories	-		-	-
	(c) Trade Receivables	-			
	(d) Cash and cash equivalents	5		6952504.97	575120.97
	(e) Short-term loans and advances	6		32000.00	32000.00
	(f) Other Current Assets	7		148099.03	29144.03
			<b>Total Rs.</b>	<b>7132604.00</b>	<b>636265.00</b>
	Summary of Significant Accounting Policy	12			

The accompanying notes are an integral part of the financial statements

Compiled from the books of accounts  
For Rishi Kapoor & Company  
Chartered Accountants  
FRNo.006615C

  
Rishi Kapoor  
Partner  
M.No.075483



For M/s. EMS Constructions

  
Partner

  
Partner

Place : Ghaziabad  
Date : 08.07.2023

**M/S EMS CONSTRUCTIONS**  
**STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH, 2023**

	Particulars	Note No.	As At 31st March, 2023	As At 31st March, 2022
I	Revenue from Operations	8	750000.00	-
II	Other Income	9	89675.00	58562.00
III	<b>Total Revenue</b>		<b>839675.00</b>	<b>58562.00</b>
IV	<b>Expenses:</b>			
(a)	Cost of Goods Sold	-	-	-
(b)	Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-	-	-
(c)	Employee Benefit Expenses	10	108588.00	179861.00
(d)	Finance Cost	-	-	-
(e)	Depreciation & Amortisation Expenses	-	-	-
(f)	Other Expenses	11	79980.00	2560.00
	<b>Total Expenses</b>		<b>188568.00</b>	<b>182421.00</b>
V	<b>Profit Before Exceptional and Extraordinary Items and Tax (III-IV)</b>		651107.00	-123859.00
VI	Exceptional item		-	-
VII	<b>Profit Before Extraordinary items and Tax (V-VI)</b>		<b>651107.00</b>	<b>-123859.00</b>
VIII	Extraordinary items		-	-
IX	<b>Profit Before Tax (VII-VIII)</b>		651107.00	-123859.00
X	<b>Tax expense:</b>			
(a)	Current tax		175000.00	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
			<b>175000.00</b>	<b>-</b>
XI	<b>Profit for the period from continuing operations (IX-X)</b>		476107.00	-123859.00
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax Expense of discontinuing operations		-	-
XIV	<b>Profit for the period from discontinuing operations (XII-XIII)</b>		<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the year (XI+XIV)</b>		<b>476107.00</b>	<b>-123859.00</b>
	Summary of Significant Accounting Policy	12		

The accompanying notes are an integral part of the financial statements

Compiled from the books of accounts  
For Rishi Kapoor & Company  
Chartered Accountants  
FRNo.006615C

  
Rishi Kapoor  
Partner  
M.No.075483



Place : Ghaziabad  
Date : 08.07.2023

For M/s. EMS Constructions

  
Partner

  
Partner

M/S EMS CONSTRUCTIONS

Notes on Financial Statements as at 31st March 2023

Note -1 Owners Capital Account

S.No.	Name of Partner	Share of Profit/ (loss) (%)	Balance As at 1st April 2022	Additions	Profit for the Year	Withdrawals	Balance As at 31st March 2023
1	EMS Limited	74	592344.34	5712516.00	352319.18	-	6657179.52
2	Manisha Projects Private Limited	26	-6203.34	-	123787.82	-	117584.48
<b>Total Rs.</b>			<b>586141.00</b>	<b>5712516.00</b>	<b>476107.00</b>	<b>-</b>	<b>6774764.00</b>
<b>Previous Year</b>			<b>710000.00</b>	<b>-</b>	<b>-123859.00</b>	<b>-</b>	<b>586141.00</b>

*[Handwritten Signature]*



## M/S EMS CONSTRUCTIONS

### Note No: 2 Long Term Borrowings

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Unecured Loans		
	Ashish Tomar	50000.00	-
	<b>Total Rs.</b>	<b>50000.00</b>	<b>-</b>

### Note No: 3 Other Current Liabilities

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Statutory dues Payable	132840.00	50124.00
	<b>Total Rs.</b>	<b>132840.00</b>	<b>50124.00</b>

### Note No: 4 Short Term Provisions

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Provision For Income Tax	175000.00	-
	<b>Total Rs.</b>	<b>175000.00</b>	<b>-</b>

### Note No: 5 Cash & Cash Equivalents

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Cash-in-Hand	2460.00	7440.00
2	Fixed Deposits with Scheduled Bank	2520000.00	20000.00
3	Balance with HDFC Bank ,C/A	878763.00	18263.00
4	Balance with Kotak Mahindra Bank, C/A	3551281.97	529417.97
	<b>Total Rs.</b>	<b>6952504.97</b>	<b>575120.97</b>

### Note No: 6 Short Terms Loans and Advances

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Advance to others	32000.00	32000.00
	<b>Total Rs.</b>	<b>32000.00</b>	<b>32000.00</b>

Balance of Short Term Loans and Advances are subject to confirmation

### Note No: 7 Other Current Assets

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Accrued Interest on FDR	101868.03	23288.03
2	Tax Dedcuted at Source	46231.00	5856.00
	<b>Total Rs.</b>	<b>148099.03</b>	<b>29144.03</b>






## M/S EMS CONSTRUCTIONS

### Note No: 8 Revenue from Operation

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Commission (Received)	750000.00	-
	<b>Total Rs.</b>	<b>750000.00</b>	<b>-</b>

### Note No: 9 Other Income

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Interest on Income Tax Refund	204.00	-
2	Interest on FDR	87311.00	58562.00
3	Miscellaneous Income	2160.00	-
	<b>Total Rs.</b>	<b>89675.00</b>	<b>58562.00</b>

### Note No: 10 Employee Benefit Expenses

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Salaries & Others	95754.00	150055.00
2	Employers' Contribution to ESI & EPF	12834.00	29806.00
	<b>Total Rs.</b>	<b>108588.00</b>	<b>179861.00</b>

### Note No: 11 Other Expenses

S.No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Printing & Stationery	1920.00	1850.00
2	Travelling & Conveyance	220.00	125.00
3	Miscellaneous Expenses	2355.00	175.00
4	Entertainment	485.00	410.00
5	Tender Fees	75000.00	-
	<b>Total Rs.</b>	<b>79980.00</b>	<b>2560.00</b>

