

**Core4 Engineers - Niranjana Enterprises JV**  
**Joint Venture Firm**

#12, 1st Floor, K- Block, Mathrushree Near New Law Court Kuvempunagar, Mysuru - 570023

**BALANCE SHEET AS AT 31ST MARCH 2024**

Particulars	Sch. No.	Figures as at the end of Current Reporting Period
<b>I LIABILITIES</b>		
<b>(1) Reserves &amp; Surplus</b>		
(a) Profit & Loss		28,17,810
<b>(2) Non-Current Liabilities</b>		
(a) Borrowings	2	7,37,39,883
<b>(3) Current Liabilities</b>		
(a) Trade Payables	3	45,17,030
(b) Other Current Liabilities	4	50,00,000
(c) Short-Term Provisions	5	3,13,112
<b>Total Liabilities</b>		<b>8,63,87,834</b>
<b>II ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Fixed Assets		
(b) Loans and Advances	6	11,09,199
<b>(2) Current Assets</b>		
(a) Investments	7	5,25,35,500
(b) Inventories	8	11,61,963
(c) Trade Receivables	9	29,765
(d) Cash and Cash Equivalents	9	29,765
(f) Other Current Assets	10	3,15,51,407
<b>Total Assets</b>		<b>8,63,87,834</b>

Schedules referred to above to form an integral part of Balance Sheet

Closing Stocks are valued and certified by the Partners

Compiled from the Information and Explanation provided to us

For CORE4 ENGINEERS - NIRANJANA ENTERPRISES JV

*Abhi*  
Authorised Signatory

DATE- 27/11/2024



**For ARSV & Associates**

Chartered Accountants

*Ananthesh K.R.*

Ananthesh K.R.

Partner

M. No. 237287

Firm Reg No. : 016459S

UDIN : 24237287BKAECA1074

**Core4 Engineers - Niranjana Enterprises JV**  
**Joint Venture Firm**

#12, 1st Floor, K- Block, Mathrushree Near New Law Court Kuvempunagar, Mysuru - 570023

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024**

Sr. No	Particulars	Sch. No.	Figures as at the end of Current Reporting Period
I	Revenue From Operations	11	10,81,60,312
II	Other Income		-
III	Closing Stock	6	5,25,35,500
	<b>Total (I+II+III)</b>		<b>16,06,95,812</b>
IV	<b>Expenses:</b>		
	Opening Stock		-
	Purchase of Stock-in-Trade	13	10,66,82,790
	Direct Expenses	14	3,98,18,666
	<b>Total (IV)</b>		<b>14,65,01,455</b>
V	<b>Gross Profit</b>		1,41,94,356
VI	<b>Indirect Income</b>	12	1,69,978
VII	<b>Total (V + VI)</b>		<b>1,43,64,334</b>
VIII	<b>Indirect Expenses:</b>		
	Employee Benefit Expense		
	Financial Costs	15	58,13,026
	Depreciation		-
	Other Administrative Expenses	16	44,28,231
	<b>Total of VIII</b>		<b>1,02,41,256</b>
IX	Profit Before Exceptional and Extraordinary Items and Tax	(VII - VIII)	<b>41,23,078</b>
X	Remuneration to Partners		-
XI	Profit Before Extraordinary Items and Tax	(IX - X)	<b>41,23,078</b>
XII	Income Tax		13,05,268
XIII	<b>Profit After Tax</b>	(XI - XII)	<b>28,17,810</b>

Schedules referred to above to form an integral part of Balance Sheet

Closing Stocks are valued and certified by the Partners

Compiled from the Information and Explanation provided to us

**For CORE4 ENGINEERS - NIRANJANA ENTERPRISES JV**

*Aditi*  
**Authorised Signatory**

DATE- 27/11/2024



**For ARSV & Associates**  
Chartered Accountants

*Ananthesh K.R.*

Ananthesh K.R.  
Partner  
M. No. 237287

Firm Reg No. : 016459S

**UDIN : 24237287 BKAEDA1074**



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**Joint Venture Firm**

#12, 1st Floor, K- Block, Mathrushree Near New Law Court Kuvempunagar, Mysuru - 570023

**Schedule : 2 Borrowings**

Sr. No.	Particulars	Current Year
1	<b>Secured Loans</b> SBI - LC A/c - 5224	7,37,39,883
	<b>Total</b>	<b>7,37,39,883</b>

**Schedule : 3 Trade Payables**

Sr. No.	Particulars	Current Year
1	<b>Sundry Creditors</b> Sundry Creditors	45,17,030
	<b>Total</b>	<b>45,17,030</b>

**Schedule : 4 Other Current Liabilities**

Sr. No.	Particulars	Current Year
1	Advance Received towards Projects	50,00,000
	<b>Total</b>	<b>50,00,000</b>

**Schedule : 5 Short Term Provisions**

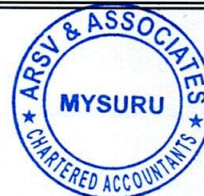
Sr. No.	Particulars	Current Year
1	Audit Fee Payable	1,00,000
2	RCM Payable	3,650
3	TDS Payable	32,213
4	GST Payable	1,77,249
	<b>Total</b>	<b>3,13,112</b>

**Schedule : 6 Loans and Advances**

Sr. No.	Particulars	Current Year
1	Rental Deposit	20,000
2	<b>Advances to Project Managers</b> Manigandan Harsha Core4 pvt Ltd	-1,85,222 -74,053 13,48,474
	<b>Total</b>	<b>11,09,199</b>

For CORE4 ENGINEERS - NIRANJANA ENTERPRISES JV

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**Schedule : 7 Closing Stock**

Sr. No.	Particulars	Current Year
1	Work in Progress	5,25,35,500
	Total	5,25,35,500

**Schedule : 8 Trade Receivables**

Sr. No.	Particulars	Current Year
1	DY CEE/RE/MDU	11,61,963
	Total	11,61,963

**Schedule : 9 Cash & Cash Equivalent**

Sr. No.	Particulars	Current Year
1	<b>Cash-in-Hand</b>	
	Cash Balance	
	Sub Total (A)	-
1	<b>Bank Balance</b>	
	SBI CA A/c 7729	29,765
	Sub Total (B)	29,765
	Total	29,765

**Schedule : 10 Other Current Assets**

Sr. No.	Particulars	Current Year
	<b>Advances</b>	
1	Advance To Suppliers	97,65,479
2	GST Unclaimed	42,07,424
3	TDS - 2023-24 / IT Refund	8,55,240
	<b>Deposits</b>	
1	Security Deposit	75,88,030
2	Colletral FD	40,00,000
3	Accrued Interest on FD	1,52,980
	<b>Others</b>	
1	Bank Guarantee Amount Withheld	48,27,417
2	Unclaimed GST - TDS	1,54,837
	Total	3,15,51,407

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**Schedule : 11 Revenue from Operations**

Sr. No.	Particulars	Current Year
1	<b>Sales :</b> Gross Revenue	10,81,60,312
	Total	<b>10,81,60,312</b>

**Schedule : 12 Indirect Income**

Sr. No.	Particulars	Current Year
1	Bank Interest	1,69,978
	Total	<b>1,69,978</b>

**Schedule : 13 Purchases**

Sr. No.	Particulars	Current Year
1	<b>Purchases:</b> Purchases of Materials	10,66,82,790
	Total	<b>10,66,82,790</b>

**Schedule : 14 Direct Expenses**

Sr. No.	Particulars	Current Year
1	Labour Charges	2,66,37,043
2	Civil Materials	59,54,575
3	Transportation Charges	54,63,871
4	On-Site Expenses	11,06,144
5	Other Consumables	4,55,966
6	Rental Expenses	52,630
7	Miscellaneous Expenses	1,48,437
	Total	<b>3,98,18,666</b>

**Schedule : 15 Financial Cost**

Sr. No.	Particulars	Current Year
1	Bank Charges	1,594
2	Loan Porcessing Charges	13,09,200
3	Interst on OD	45,02,232
	Total	<b>58,13,026</b>

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**Schedule : 16 Other Administrative Expenses**

Sr. No.	Particulars	Current Year
1	Audit Fee	1,00,000
2	Diesel Charges	18,49,736
3	Electricity Charges	9,894
4	Printing & Stationery	31,298
5	Postage & Courier	380
6	Rental Expenses	1,86,000
7	Interest & Late Fees	84,377
8	House Keeping Charges	8,000
9	Insurance Expenses	4,14,454
10	Machine Renting Charges	7,76,692
11	Service Charges	6,12,000
12	Travelling & Accomodation	2,98,244
13	Water Charges	57,145
14	Round off	11
	Total	<b>44,28,231</b>

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