

BLUE WATER LOGISTICS
BLUE WATER LOGISTICS
#7-1-397/114,H.No.23/A,6TH FLOOR,FLAT.NO.601,
SAI SUSHMA HOMES,S.R.NAGAR, HYDERABAD - 500 038
BALANCE SHEET AS AT MARCH 31ST, 2022

| LIABILITIES | AMOUNT Rs. | ASSETS | AMOUNT Rs. |
|---------------------------------|---------------|-------------------------------|---------------|
| <u>Partners Capital Account</u> | | Fixed Assets (as per Shedule) | 9,329,353 |
| - Madhusmita Mohnaty | 49,923,654 | Capital Work In Progress | 2,505,033 |
| - Supriya Mishra | 46,697,966 | Unbilled Revenue | 13,765,329 |
| <u>Secured Loans</u> | | Sundry Debtors | 272,942,395 |
| - Yes Bank Loan | 3,165,246 | Deposits | 3,219,854 |
| - HDFC Bank Finance | 2,264,798 | Closing Stock | 5,239,552 |
| - Car Loan | 733,365 | Other current assets | 2,226,820 |
| -Bank OD | 81,323,989 | Loans and Advances | 62,802,222 |
| <u>Unsecured Loans</u> | | TDS Receivable | 39,720,705 |
| - From Banks | 60,013,246 | Cash In hand | 3,414,291 |
| - From Others | 27,314,526 | Cash at Bank | |
| Sundry Creditors | 141,858,847 | - HDFC USD A/c | 1,775,091 |
| <u>Provisions</u> | | - ICICI Bank | 1,230 |
| TDS Payable | 743,428 | | |
| GST payable | 506,396 | | |
| Provision for Expenses | 2,396,413 | | |
| | 416,941,874 | | 416,941,874 |

for S.S.N. MURTHY & CO.,
CHARTERED ACCOUNTANTS
FIRM REGN NO. 002188S



(SATTIRAJU SATHYANARAYANA MURTHY)
PROPRIETOR
M. No. 028516

UDIN: 22028516ANPTNI6892

Date: 25:07.2022

for M/s BLUE WATER LOGISTICS

Supriya Mishra
Partner

M. Mohnaty
Partner



BLUE WATER LOGISTICS
#7-1-397/114,H.No.23/A,6TH FLOOR,FLAT.NO.601,
SAI SUSHMA HOMES,S.R.NAGAR, HYDERABAD - 500 038
PROFIT & LOSS ACCOUNT FOR THE ENDING March 31st, 2022

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|---|---------------|--------------------------------|---------------|
| By Opening Stock | 8,329,972 | By Frieght,Concor etc. charges | 1,584,090,451 |
| " Frieght,Thc.,charges etc. | 1,430,461,446 | " Discount Received | 676,486 |
| " Diesel Charges | 21,732,142 | " Interest On Bank FD | 239,998 |
| " Salaries & wages | 24,264,861 | " Closing Stock | 5,239,552 |
| " Rent | 1,552,825 | | |
| " Bank Charges | 832,570 | | |
| " Partner's Remuneration | 4,800,000 | | |
| " Misc Expense | 214,814 | | |
| " Business Promotion | 164,212 | | |
| " Registrations and Renewals | 259,725 | | |
| " Repairs & Maintenance | 13,160,252 | | |
| " Computer Maintenance | 663,000 | | |
| " Conveyance | 884,005 | | |
| " Audit Fees | 150,000 | | |
| " Bad debts written off | 981,886 | | |
| " Bonus | 1,581,500 | | |
| " Brokrage and Commission | 600,000 | | |
| " Electricity Charges | 159,421 | | |
| " Foreign Exchange loss | 13,267 | | |
| " Insurance | 238,166 | | |
| " Internet Charges | 3,600 | | |
| " Interest on Car Loan | 975,396 | | |
| " Interest on Unsecured Loans | 2,522,419 | | |
| " Interest on TDS | 331,398 | | |
| " Interest and Demand GST | 575,558 | | |
| " Interest on OD | 5,539,398 | | |
| " Office Maintenance | 960,748 | | |
| " Processing Charges | 1,600,182 | | |
| " Professional Charges | 1,431,400 | | |
| " Staff welfare Expenses | 438,314 | | |
| " Stationary Expenses | 117,409 | | |
| " Vehicle Maintenance | 1,557,767 | | |
| " Telephone Charges | 158,863 | | |
| " Tavelling Expenses | 52,323 | | |
| " PF Admin Charges | 21,187 | | |
| " PF Employer Contribution | 508,320 | | |
| " ESI Employer Contribution | 92,965 | | |
| " Employee Insurance | 193,397 | | |
| " Professional Tax | 6,400 | | |
| " Service Tax Assesment | 1,492,691 | | |
| " Custom Operational Charges | 12,858,565 | | |
| " Loading and Unloading | 12,574,678 | | |
| " Donations | 300,000 | | |
| " Depreciation | 1,899,776 | | |
| " Net Profit Transferred to Capital A/cs of Partners | | | |
| - Madhusmita Mohanty | 16,494,835 | | |
| - Supriya Mishra | 16,494,835 | | |
| | 1,590,246,487 | | 1,590,246,487 |

for S.S.N. MURTHY & CO.,
 CHARTERED ACCOUNTANTS
 FIRM REGN NO. 0021885



(SATTIRAJU SATHYANARAYANA MURTHY)
 PROPRIETOR
 M. No. 028516

UDIN : 22028516ANPTNI6892
 Date : 25.07.2022

for M/s BLUE WATER LOGISTICS

Supriya Mishra

Partner

M. Mohanty

Partner



BLUE WATER LOGISTICS
STATEMENT OF DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2022-2023

| Sl.No. | Name of the Asset | Rate of Block | W.D.V. As on 01-04-2021 | GROSS VALUE | | | Deletions | Total | Depreciation | W.D.V As on 31-03-2022 |
|--------|-------------------|---------------|-------------------------|-----------------------------|------------------|---------|------------|-----------|--------------|------------------------|
| | | | | Additions Before 01-10-2021 | After 30-09-2021 | | | | | |
| 1 | Block-1 | 0.15 | 9,741,209 | - | 312,359 | 42,159 | 10,011,409 | 1,478,284 | 8,533,125 | |
| 2 | Block-2 | 0.40 | 940,162 | 466,059 | 38,800 | 420,088 | 1,024,933 | 402,213 | 622,720 | |
| 3 | Block-3 | 0.10 | 192,787 | | - | - | 192,787 | 19,279 | 173,508 | |
| Total | | | 10,874,158 | 466,059 | 351,159 | 462,247 | 11,229,129 | 1,899,776 | 9,329,353 | |

for M/s BLUE WATER LOGISTICS

Supriya Mishra
Partner

M. Mohan
Partner

