

Puja Builders (Prop. Sonu Rohra)

Profit & Loss Account for the year ended 31st March, 2025

Particulars	Amount (₹)	Particulars	Amount (₹)
To, Opening Work In Process	1,03,42,850	By, Sales	1,93,15,600
" Purchase Accounts	44,38,711	" Closing Work in Process	51,63,065
" Direct Construction Expenses (Annexure-I)	46,69,584		
Gross Profit C/O	50,27,520		
	2,44,78,665		2,44,78,665
" Administrative & Other Expenses-(Annexure-II)	40,47,086	By Gross Profit b/d	50,27,520
" Depreciation	8,460	" Discount Received	2,000
Net profit	9,73,974		
	50,29,520		50,29,520
" Interest on Capital	-	By Net Profit b/d	9,73,974
Net Profit transferred to Capital a/c	9,73,974		
	9,73,974		9,73,974

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 051012

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026



Puja Builders (Prop. Sonu Rohra)

BALANCE SHEET AS AT 31.03.2025

CAPITAL	AMOUNT ₹	AMOUNT ₹	ASSETS	AMOUNT ₹	AMOUNT ₹
Partners Capital Account (As per Annexure-III)		78,35,216	<u>Fixed Assets</u> (As per Annexure-IV)		48,138
Loan Liability			<u>Loans & Advnaces (Assets)</u>		
Unsecured Loans		2,82,12,330	Advances Against Construction	3,51,99,995	
			Advances against Materials		
<u>Current Liabilities</u>			Loans & Advnaces (Others)	8,51,500	3,60,51,495
Sundry Creditor	58,05,970				
Other Current Liabilities	30,000	58,35,970	<u>Balance with Revenue Authorities</u>		
			T D S & TCS	71,056	
<u>Duties & Taxes</u>			GST	9,21,366	9,92,422
T D S Payable		6,09,651	<u>Current Assets</u>		
			Sundry Debtors	14,979	
<u>Provisions</u>			Work In Process	51,63,065	51,78,044
Provision for Income tax		4,35,600	<u>Cash & Cash Equivalent</u>		
			Bank Balances	4,18,555	
			Cash in hand	2,40,111	6,58,667
		4,29,28,767			4,29,28,767

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 051012

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026



Puja Builders (Prop. Sonu Rohra)

Direct Construction Expenses for the Period from 01/04/2024 to 31/03/2025

Annexure-I

Particulars	Amount
Labour Contractor	20,36,418.35
ARCHITECTURE FEES	7,24,000.00
Electric Expenses	2,49,016.00
Grill Expenses	2,00,000.00
NON CREDITABLE_CGST	2,27,833.51
NON CREDITABLE_SGST	2,27,833.51
Security Expenses	2,99,729.00
Tiles Work	6,71,010.00
WBSCDCL	33,744.00
	46,69,584

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 051012

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026



Puja Builders (Prop. Sonu Rohra)

Administrative & Other Expenses for the Period from 01/04/2024 to 31/03/2025

Annexure-II

Particulars	Amount	Amount
RATES & TAXES		2,37,761
Telephone / Internet Exp		7,568
accounting, expenses		70,000
airtel broadband		15,319
Bank Charges		4,375
Plan Approval Charges		15,62,287
Brokerage		15,71,006
Donation		21,000
Office Expenses		32,252
Puja Bonus		33,100
Round Off		0
Salary		3,30,600
Travelling Exp		10,800
Write Off		1,018
Professional Fees		1,50,000
		40,47,086

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 051012

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026



Tirath

Details of Partners Capital Account as on 31.3.2025

Capital Account

Op. Capital As on 01/04/2024	1,09,90,242
Add: during the year	29,71,000
Add: Profit	9,73,974
Less: Drawings	71,00,000
Cl. Capital As on 31/03/2025	78,35,216

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 05101

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026



F.Y. 2024-25		Annexure - IV				
Depreciation Schdule As per IT Act for Assessment Year 2025-26						
Block of assets	WDV as on 01.04.2024	Addition > 180 Days	Addition < 180 Days	Balance As On	Depreciation	Balance As On 31.3.2025
Block A						
Plant & Machinery @ 15%						
Mobile	55,523.57	-	-	55,523.57	8,328.54	47,195.03
Tablet	873.80	-	-	873.80	131.07	742.73
Plant & Machinery @ 40%						
Computer A/c	200.44	-	-	200.44	-	200.44
Total	56,597.81	-	-	56,597.81	8,459.61	48,138.20

PARTHA SEN & ASSOCIATES

Chartered Accountant

Membership No: 051012

Sen Partha

CA SEN PARTHA

Partner

FirmRegistration No: 313041E

UDIN :- 26051012PNYIIE2382

DATE :- 24.02.2026

