

M/S PUJA BUILDERS				
Balance Sheet as at 31st March 2024				
(Amounts in Rs)				
	Particulars	Note No	31-03-24	31-03-23
I	<b>EQUITY AND LIABILITIES</b>			
1	<b>Owners' Funds</b>			
a	Owners' Capital Account			
b	Reserves and surplus	1	10,990,243	13,963,779
2	<b>Non-current liabilities</b>			
a	Long-term borrowings			
b	Deferred tax liabilities (Net)			
c	Other long-term liabilities			
d	Long-term provisions	2	7,399,902	6,266,314
3	<b>Current liabilities</b>			
a	Short-term borrowings			
b	Trade payables	3	28,149,189	29,909,500
	-Dues of MSME			
	-Dues of others			
c	Other current liabilities	4	2,200,508	4,898,003
d	Short-term provisions	5	118,092	591,843
		6	435,600	435,620
	<b>Total</b>		<b>49,293,534</b>	<b>56,065,058</b>
II	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	Property, Plant and Equipment			
a	and Intangible Assets			
	i. Property, Plant and Equipment	7	56,597	14,428
	ii. Intangible assets			
	iii. Capital work in progress			
	iv. Intangible asset under development			
b	Non-current investments			
c	Deferred tax assets (Net)			
d	Long Term Loans and Advances	8	36,550,166	33,349,975
e	Other non-current assets			
2	<b>Current assets</b>			
a	Current investments	9	10,342,850	15,778,320
b	Inventories	10	450,150	2,029,875
c	Trade receivables	11	489,399	3,780,014
d	Cash and bank balances			
e	Short Term Loans and Advances	12	1,404,372	1,112,446
f	Other current assets			
	<b>Total</b>		<b>49,293,534</b>	<b>56,065,058</b>
Summary of significant accounting policies				
The accompanying notes are an integral part of the financial statements				

As per our annexed report of even date  
For D Bhowhani & Co.  
Chartered Accountants  
ERN: 311083F

*D Bhowhani*  
(CA. Dilip Bhowhani)  
Proprietor  
Membership No. 051593  
UDIN : 25051593BNFTKA4780

Place : Kolkata.  
Date : 28/01/2025

*Sonu Rohra*

Sonu Rohra  
(Proprietor)





**M/S PUJA BUILDERS**  
Statement of Profit and Loss for the Year ended (Amounts in Rs)

Particulars	31-03-24	31-03-23
I Revenue from operations	43,108,818	30,927,516
II Other Income	25,000	25,000
III <b>Total Income (I+II)</b>	<b>43,133,818</b>	<b>30,952,516</b>
<b>Expenses:</b>		
a Changes in inventories of finished goods, by-products and work-in-progress	-	-
b Construction Expenses	5,435,470	29,239,856
c Employee benefits expense	29,687,754	695,587
d Depreciation and amortization expense	1,135,800	5,771
e Other expenses	37,731	4,384,567
	4,792,098	-
IV <b>Total Expenses</b>	<b>41,088,853</b>	<b>34,325,782</b>
V <b>Profit/(loss) before exceptional and extraordinary items and tax (III- IV)</b>	<b>2,044,964</b>	<b>(3,373,265)</b>
VI Exceptional items		
VII <b>Profit/(loss) before extraordinary items and tax (V-VI)</b>	<b>2,044,964</b>	<b>(3,373,265)</b>
VIII Extraordinary Items		
IX <b>Profit before tax (VII-VIII)</b>	<b>2,044,964</b>	<b>(3,373,265)</b>
X Tax expense:		
a Current tax		435,620
Excess/Short provision of tax relating to earlier		
b years		158,500
c Deferred tax charge/ (benefit)		-
		594,120
XI <b>Profit/(Loss) for the period from continuing operations</b>	<b>2,044,964</b>	<b>(3,967,385)</b>
XII Profit/(loss) from discontinuing operations		
XIII Tax expense of discontinuing operations		
XIV <b>Profit/(loss) from discontinuing operations (a)</b>	<b>2,044,964</b>	<b>(3,967,385)</b>
XV <b>Profit/(Loss) for the year (XI+XIV)</b>		

The accompanying notes are an integral part of the financial statements

As per our annexed report of even date

For D Bhowani & Co.

Chartered Accountants

FRN: 314083E

*D Bhowani*  
(CA. Dilip Bhowani)

Proprietor

Membership. No. 051593

UDIN : 25051593BNFTKA4780

Place : Kolkata.

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