

Particulars		Balance Sheet as at 31st March 2024		(Amounts in Rs)
		Note No	31-03-24	31-03-23
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
a	Owners' Capital Account			
b	Reserves and surplus	1	10,990,243	13,963,779
2	Non-current liabilities			
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	Current liabilities			
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
		Total	49,293,534	56,065,058
II	ASSETS			
1	Non-current assets			
	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	Current assets			
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	Total	49,293,534	56,065,058

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 Bhowani & Co.

Chartered Accountants

FRN: 3110831

CA. Dilip Bhowani

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

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

Sonu Rohra
 Sonu Rohra
 (Proprietor)



Place : Kolkata.

Date : 28/01/2025