

M/S SHREE SIDDHI VINAYAK ENTERPRISE
67A, GOBINDAPUR ROAD, JODHPUR PARK
KOLKATA - 700045

Notes Forming Integral Part of the Financial Statements for the year ended 31st March, 2025

Particulars	Amount (Rs.)	Current Year	Amount (Rs.)	Previous Year
<u>Schedule 1 : Capital Fund</u>				
Partners Capital Account				
Pragati Agarwal	1,536,944.14		1,405,376.35	
Add : addition	478,043.00		-	
Add: Profit during The Year	178,279.64		168,329.79	
Less- income tax payment	52,519.00		36,762.00	
		<u>2,140,747.78</u>		<u>1,536,944.14</u>
Sharda Gupta	1,536,944.14		1,405,376.35	
Add : addition	480,000.00		-	
Add: Profit during The Year	178,279.64		168,329.79	
Less- income tax payment	52,519.00		36,762.00	
		<u>2,142,704.78</u>		<u>1,536,944.14</u>
		4,283,452.55		3,073,888.27
<u>Schedule 2 : Loan Funds</u>				
<u>Schedule 3: Current Liabilities</u>				
<u>(a) Short Term Borrowings</u>				
(1) GST PAYABLE			-	
(2) Advance Against FLAT	14,527,381.00	14,527,381.00	13,847,381.00	13,847,381.00
<u>Schedule 4: Trade Payable</u>				
(a) Sundry Creditors	- 65,189.95	- 65,189.95	414,054.05	414,054.05
<u>Schedule 5: Other Current Liabilities</u>				
(a) Salary & Bonus Payable	-		-	
(b) Audit Fee Payable	90,000.00		60,000.00	
(c) TDS Payable	5,200.00		7,400.00	
(d) Professional Fees payable	900.00		600.00	
Accounting Charges Payable	24,000.00			
Advance From Party	100,000.00			
(e) Duties and taxes	-		1,262,969.60	
		<u>220,100.00</u>		<u>1,194,969.60</u>

Sharda Gupta



Schedule 6: Fixed Assets

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Schedule 7: Loans & Advances

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Schedule 8 : Stock In Trade

15,004,000.00

15,004,000.00

Schedule 9 : Work in Progress

18,754,016.06

14,863,976.00

Schedule 10 : Cash & Bank Balances

(a) Cash in Hand	37636.85		137,525.66	
(b) HDFC Bank Ltd.	24090.69	61,727.54	556,666.87	694,192.53

Schedule 11 : Other Current Assets

(a) Security Deposits	50,000.00		50,000.00	
(b) TDS Receivable	-		84,695.00	
(c) Fixed Deposit	-		429,469.00	
(d) Advance Tax	100,000.00			
(e) Accrued interest	-	150,000.00	18,021.19	582,185.19

Schedule 12 : Sales

Flat sales				6,930,000.00
				6,930,000.00

Schedule 13 : Indirect Incomes

(a) Intrest on FD	36,611.82		51,579.39	
(b) Intrest on Sweep			35,260.61	
		36,611.82		86,840.00

Schedule 14 : Construction Expenses

(a) Material Purchases	452,078.28		3,368,149.23	
(b) Contractual Payment	254,010.00		3,255,000.00	
(c) Labour Charges	20,000.00	726,088.28		6,623,149.23

Schedule 15 : Changes of Inventory

opening wip		14,863,976.00		13,908,118.00
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Sharda Gupta



Schedule 16 : Administrative Expenses

Accounting Charges	24,000.00	12,000.00
Audit Fees	30,000.00	30,000.00
Bank charges		546.94
Donation & Subscription		40,000.00
Site Expenses	20,000.00	13,784.00
Electricity Expenses	2,400.00	82,963.00
General Expenses		32,667.00
Professional Tax	300.00	300.00
Printing & Stationary		-
Partners Remuneration	960,000.00	360,000.00
Trade Licence	2,700.00	2,700.00
Salary & Bonus	192,000.00	192,000.00
Staff Welfare Expenses		15,000.00
Miscellaneous Expenditure		-
Repair & Maintenance	14,900.00	91,437.00
Plumbing Expenses	30,000.00	
Legal charges		-
KMC	49,181.00	126,712.00
Telephone Expense	16,553.00	12,778.00
GST Paid	1,495,986.06	
Interest on IT	5,977.00	
Round off	7.26	1.25
	<u>2,844,004.32</u>	<u>1,012,889.19</u>

Schedule 17 : NOTES ON ACCOUNTS**SIGNIFICANT OF ACCOUNTING POLICIES****1. BASIS OF PREPARATION OF FINANCIAL STATEMENT**

- (I) The financial statement are prepared on accrual basis under historical cost convention in accordance with generally accepted accounting principles. The accounting policies are not specifically referred to otherwise are consistent and in consonance with with generally accepted accounting principles.
- (ii) The financial statements have been prepared to comply in all material aspects with applicable accounting standards issued by the institute of Chartered Accountants of India.

2. REVENUE RECOGNITION

Significant items of income & expenditure are recognised on accrual basis.

3. FIXED ASSETS

All fixed assets are stated at cost less depreciation.

4. DEPRECIATION

- (I) Depreciation of Fixed Assets has been provided on diminishing balance method .

5. INVENTORIES

Inventories are valued at cost or net realisable value whichever is lower.

6. Previous year figures have been rearranged/re-grouped wherever necessary.

As per our annexed report of even date

1. Partner: *Shabeta Gupta*

2. Partner:



For **Sanjay Om Prakash Gupta & Co.**
Chartered Accountants.

Sanjay Gupta
C.A. Sanjay Gupta.
(Proprietor)

Membership No. 059243

UDIN: 25059243BMLHUI5062

Date : The 30th day of October 2025

Place : Kolkata