

# M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

## BALANCE SHEET AS AT 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

Particulars	Note No.	As at 31.03.2024	As at 31.03.2023
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>1 Capital</b>			
(a) Capital Account	2	(5,36,79,271)	(3,39,13,210)
<b>2 Other Non-Current Liabilities</b>			
(a) Long Term Borrowings	3	1,04,88,946	91,74,232
(b) Other Non-Current Liabilities	4	-	6,90,000
<b>3 Current Liabilities</b>			
(a) Short Term Borrowings	5	1,33,14,044	1,51,29,884
(b) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises	6	-	-
(ii) total outstanding dues of creditors other than of micro enterprises and small enterprises	6	17,16,331	20,22,797
(c) Other Current Liabilities	7	8,36,90,284	9,00,14,173
<b>TOTAL</b>		<b>5,55,30,334</b>	<b>8,31,17,875</b>
<b>II. ASSETS</b>			
<b>1 Non-current Assets</b>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipments	8	66,12,420	75,48,764
(b) Other Non-Current Investment	9	1,10,18,341	1,10,18,341
(c) Other Non-current Assets	10	1,05,88,956	83,96,409
<b>2 Current Assets</b>			
(a) Inventories	11	1,86,86,260	4,71,97,734
(b) Trade Receivables	12	45,500	18,000
(c) Cash and Cash Equivalents	13	28,80,452	44,03,607
(d) Short Term Loans & Advances	14	55,95,691	45,35,020
(e) Other Current Assets	15	1,02,714	-
<b>TOTAL</b>		<b>5,55,30,334</b>	<b>8,31,17,875</b>

Significant Accounting Policies

1

Notes of Financial statements

2 to 24

As per our Annexed Report of even date

For and on behalf of M/S Delta Consultants

For KEDIA DHANDHARIA & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. : 326659E

*Mukund*

[MUKUND JHUNJHUNWALA]  
Partner  
Membership No. : 307333



DELTA CONSULTANTS

*Chinmoy*

Proprietor

CHINMOY KUMAR SAHOO  
(Proprietor)

Place: Kolkata

Date: 30/9/2024

UDIN: 24307333BKFYHHG742

## M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

### STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
<b>Income</b>			
Revenue From Operations	16	3,97,10,293	4,16,12,550
Other Income	17	8,32,480	36,442
<b>Total Income</b>		<b>4,05,42,773</b>	<b>4,16,48,992</b>
<b>Expenses:</b>			
Cost Of Land, Plots, Development Rights, Planning, Designing & Other Construction Cost	18	61,24,000	3,50,60,763
Changes in Inventories	19	2,85,11,474	(17,83,888)
Employees Benefit Expenses	20	17,72,891	30,44,328
Finance Cost	21	12,80,068	7,02,973
Depreciation and Amortization Expenses	22	9,68,924	9,22,811
Other Expenses	23	11,59,735	17,68,159
<b>Total Expenses</b>		<b>3,98,17,092</b>	<b>3,97,15,146</b>
<b>Profit Before Tax</b>		<b>7,25,681</b>	<b>19,33,845</b>
<b>Income Tax Expense:</b>			
Current Tax		-	-
<b>Profit (Loss) For the year</b>		<b>7,25,681</b>	<b>19,33,845</b>

Significant Accounting Policies  
Notes of Financial statements

1  
2 to 24

As per our Annexed Report of even date

For and on behalf of M/S Delta Consultants

For KEDIA DHANDHARIA & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. : 326659E



[MUKUND JHUNJHUNWALA]  
Partner  
Membership No. : 307333



DELTA CONSULTANTS



Proprietor

CHINMOY KUMAR SAHOO  
(Proprietor)

Place: Kolkata

Date : 30/09/2024

UDIN : 24307333BKFVHH 6742

## **M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

### **NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in ₹, unless otherwise stated)

#### **NOTE 1**

##### **1.1 Entity Information**

M/S DELTA CONSULTANTS is a Proprietorship Firm having its registered office located at CF-154, Salt Lake City, Sector 1, Kolkata 700064. The business is managed by Chinmoy Sahoo, who serves as the Proprietor. The firm is engaged primarily in the business of colonisation and real estate development. The operations of the firm includes all aspects of real estate development, from the identification and acquisition of land, to planning, execution, construction (including Consultancy) and marketing of projects.

According to the criteria for the classification of non-corporate entities set forth by the Institute of Chartered Accountants of India ("ICAI"), the firm has been categorized as a **Level - IV Entity (SME)**.

##### **1.2 Significant Accounting Policies**

###### **I. Basis of Preparation**

###### **a. Accrual Basis**

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the Institute of Chartered Accountants of India. The accounting policies, in all material respects, have been consistently applied by the Entity and are consistent with those in the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

###### **b. Use of estimates**

The preparation of financial statements in conformity with Indian GAAP and Accounting Standards issued by the Institute of Chartered Accountants of India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

###### **II. Basis of Classification of Assets & Liabilities**

All Assets and Liabilities are classified as current when it satisfies any of the following criteria:

###### **a. Assets**

- (a) it is expected to be realized in, or is intended for sale or consumption in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is expected to be realized within twelve months after the reporting date; or
- (d) it is Cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets shall be classified as non-current.

###### **b. Liabilities**

- (a) it is expected to be settled in the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within twelve months after the reporting date; or
- (d) the HUF does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities shall be classified as non-current.

###### **c. Operating cycle**

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.



## **M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

### **NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in ₹, unless otherwise stated)

#### **III. Property, Plant and Equipment**

- (i) An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Partnership Firm and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), and any directly attributable cost of bringing the asset to its working condition and location for its intended use.
- (ii) For the purposes of computing depreciation as well as gain or loss on disposal of assets the assessee adopts the concept of Block of Assets as per the provisions of Income tax Act, 1961. The rates of depreciation specified under the Income tax regulations are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year purchase is calculated at 50% of the above rates.

#### **IV. Contingent Liability, Provisions and Contingent Asset**

Provisions are recognized when the Firm has a present obligation as a result of past event; it is more likely than not that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made. Contingent assets are neither recorded nor disclosed in the financial statements.

#### **V. Income Taxes**

Income Tax for the year has been charged to Proprietor's Capital Account.

#### **VI. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

#### **VII. Revenue Recognition**

- (i) Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection. Sale invoices are accounted for on accrual basis and are net of GST, Insurance and freight charges, etc. where applicable
- (ii) Items of Income/Expenditure are recognised on accrual basis and on mercantile basis save and except for items which are not material or it is not possible to ascertain the same at that time.

#### **VIII. Inventories**

Construction work-in-progress of constructed properties includes the cost of land (including development rights and land under agreements to purchase), internal development costs, external development charges, construction costs, overheads, borrowing cost if inventorisation criteria are met, development/ construction materials and is valued at lower of cost/ estimated cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

#### **IX. Borrowing Cost**

Borrowing costs relating to acquisition/construction of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.



## M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

### NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

#### NOTE 2

##### CAPITAL ACCOUNT

Particulars	As at 31.03.2024	As at 31.03.2023
	Amount	Amount
<b>Capital Account</b>		
Opening Balance	(3,39,13,210)	(3,23,93,990)
Add: Capital Introduced During the Year	41,03,908	65,03,101
Add: Profit(Loss) for the year	7,25,681	19,33,845
	<b>(2,90,83,621)</b>	<b>(2,39,57,043)</b>
Less: Withdrawal of Capital	2,41,14,451	93,73,520
Less: Income Tax transferred to Capital A/c	4,81,199	5,82,647
Closing Balance	<b>(5,36,79,271)</b>	<b>(3,39,13,210)</b>
<b>Total</b>	<b>(5,36,79,271)</b>	<b>(3,39,13,210)</b>

#### NOTE 3

##### LONG TERM BORROWINGS

Particulars	As at 31.03.2024	As at 31.03.2023
<b>Secured</b>		
Loan from IDFC First Bank	1,04,88,946	91,74,232
<b>Total</b>	<b>1,04,88,946</b>	<b>91,74,232</b>

#### NOTE 4

##### OTHER NON-CURRENT LIABILITY

Particulars	As at 31.03.2024	As at 31.03.2023
Security Deposit	-	6,90,000
<b>Total</b>	<b>-</b>	<b>6,90,000</b>

#### NOTE 5

##### SHORT TERM BORROWINGS

Particulars	As at 31.03.2024	As at 31.03.2023
Unsecured Loan	1,33,14,044	1,51,29,884
<b>Total</b>	<b>1,33,14,044</b>	<b>1,51,29,884</b>

#### NOTE 6

##### TRADE PAYABLE

Particulars	As at 31.03.2024	As at 31.03.2023
<b>Unsecured</b>		
Due to MSME	-	-
Due to Others	17,16,331	20,22,797
<b>Total</b>	<b>17,16,331</b>	<b>20,22,797</b>



## **M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

### **NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in ₹, unless otherwise stated)

#### **NOTE 7**

##### **OTHER CURRENT LIABILITIES**

<b>Particulars</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Advance from Parties	8,08,39,249	8,69,54,660
Salary Payable	1,62,000	2,23,500
Statutory Dues Payable	23,24,210	21,86,126
Other Expenses Payable	3,64,825	6,49,887
<b>Total</b>	<b>8,36,90,284</b>	<b>9,00,14,173</b>

#### **NOTE 8**

##### **PROPERTY, PLANT AND EQUIPMENTS & INTANGIBLE ASSETS**

As per Separate Sheet

#### **NOTE 9**

##### **OTHER NON-CURRENT INVESTMENT**

<b>Particulars</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Investment in Immovable Property	1,10,18,341	1,10,18,341
<b>Total</b>	<b>1,10,18,341</b>	<b>1,10,18,341</b>

#### **NOTE 10**

##### **OTHER NON-CURRENT ASSETS**

<b>Particulars</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Security Deposit	12,00,000	12,00,000
Advance against Plot	93,88,956	71,96,409
<b>Total</b>	<b>1,05,88,956</b>	<b>83,96,409</b>

#### **NOTE 11**

##### **INVENTORIES**

<b>Particulars</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
Valued at cost & certified by the Management)		
Work In Progress	1,86,86,260	4,71,97,734
<b>Total</b>	<b>1,86,86,260</b>	<b>4,71,97,734</b>

#### **NOTE 12**

##### **TRADE RECEIVABLES**

<b>Particulars</b>	<b>As at 31.03.2024</b>	<b>As at 31.03.2023</b>
<b>Unsecured, considered good</b>		
Outstanding for a period exceeding six months	18,000	-
Outstanding for a period less than six months	27,500	18,000
<b>Total</b>	<b>45,500</b>	<b>18,000</b>



## M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

### NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

#### NOTE 13

##### CASH AND BANK BALANCE

Particulars	As at 31.03.2024	As at 31.03.2023
<b>(i) Cash and Cash Equivalents</b>		
(a) Cash on Hand (As certified by the Proprietor)	7,852	53,200
(b) Balances with Banks	7,48,792	23,17,489
<b>(ii) Other Balances</b>		
Fixed Deposits including accrued interest	21,23,808	20,32,918
<b>Total</b>	<b>28,80,452</b>	<b>44,03,607</b>

#### NOTE 14

##### SHORT TERM LOANS & ADVANCES

Particulars	As at 31.03.2024	As at 31.03.2023
Advance to Others	46,80,000	44,30,000
Advance To Suppliers	1,92,930	1,00,000
GST Input Receivable	7,22,761	5,020
<b>Total</b>	<b>55,95,691</b>	<b>45,35,020</b>

#### NOTE 15

##### OTHER CURRENT ASSETS

Particulars	As at 31.03.2024	As at 31.03.2023
Building Sanction Fees	1,02,714	-
<b>Total</b>	<b>1,02,714</b>	<b>-</b>

#### NOTE 16

##### REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Sale of Flat	2,64,35,000	3,39,63,566
Consultancy Fees Received	82,75,293	76,48,983
Construction Work	50,00,000	
<b>Total</b>	<b>3,97,10,293</b>	<b>4,16,12,550</b>

#### NOTE 17

##### OTHER INCOME

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest Received on Fixed Deposit	46,205	36,442
Sundry Balance Written Off	7,86,275	-
<b>Total</b>	<b>8,32,480</b>	<b>36,442</b>



## M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

### NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

#### NOTE 18

#### COST OF LAND, PLOTS, DEVELOPMENT RIGHTS, PLANNING, DESIGNING & OTHER CONSTRUCTION COST

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Cost of Constructions	51,90,552	3,46,85,763
Consultancy Fees	20,000	3,75,000
Cost of Flat Sale	9,13,448	
<b>Total</b>	<b>61,24,000</b>	<b>3,50,60,763</b>

#### NOTE 19

#### CHANGE IN INVENTORIES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Opening Stock of Work-in-Progress	4,71,97,734	4,54,13,846
Closing Stock of Work-in-Progress	1,86,86,260	4,71,97,734
<b>Total</b>	<b>2,85,11,474</b>	<b>(17,83,888)</b>

#### NOTE 20

#### EMPLOYEES BENEFITS EXPENSES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Salary & Bonus	17,72,891	30,44,328
<b>Total</b>	<b>17,72,891</b>	<b>30,44,328</b>

#### NOTE 21

#### FINANCE COST

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest On Loan	12,07,752	7,02,973
Processing Fees	72,316	
<b>Total</b>	<b>12,80,068</b>	<b>7,02,973</b>

#### NOTE 22

#### DEPRECIATION & AMORTIZATION EXPENSES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Depreciation on Property, Plant & Equipment	9,68,924	9,22,811
<b>Total</b>	<b>9,68,924</b>	<b>9,22,811</b>



## M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

### NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts in ₹, unless otherwise stated)

#### NOTE 23

#### OTHER EXPENSES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Advertisement Expenses	25,000	-
Audit Fees	15,000	15,000
Bank Charges	2,696	3,534
Brokerage & Commission Expenses	-	-
Car Insurance	31,331	29,447
Car Running Expenses	60,107	23,450
Computer Maintenance Charges	92,470	70,493
Donation & Subscription	37,000	18,500
Electricity Charges	1,66,576	1,78,192
Freight & Forwarding charges	5,100	-
General Expenses	1,34,154	1,04,293
Printing And Stationery	40,974	23,569
Misc Expenses	70,568	2,98,246
Professional Fees	-	4,64,000
Rates & Taxes	65,508	7,229
Site Expenses	1,56,685	4,17,331
Soil Testing Charges	72,000	1,14,875
Repair & Maintenance	50,095	-
Membership Fees	38,000	-
Software Purchase	80,500	-
Travelling Expenses	15,970	-
<b>Total</b>	<b>11,59,735</b>	<b>17,68,159</b>

#### NOTE 23A - Auditors Remuneration

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Payments to the auditor as (a) Audit Fees	15,000	15,000
<b>Total</b>	<b>15,000</b>	<b>15,000</b>

#### NOTE-24

##### A - Earnings/Expenses in foreign Currency

There are no earnings or expenses in foreign currency during the year. (Previous Year ₹ Nil)

##### B- Related Party Disclosure

In accordance with the requirement of Accounting Standard (AS)- 18 on "Related Party Disclosures" the names of the related parties where control exists /able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:



## **M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

### **NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in ₹, unless otherwise stated)

#### **Names of the Related Parties and their Relationship**

Sl.No	Name of the Related Parties	Relationship
1	Moumita Sahoo	Relative of Proprietor
2	Delta Infra Heights LLP	Entity Controlled by Proprietor
3	Best Nutrition Private Limited	Entity Controlled by Proprietor

#### **(i) Transaction with related parties during the year**

Sl. No.	Relationship	Name of Related Party	Nature of Transaction	For the year ended 31st March, 2024	For the year ended 31st March, 2023
1	Relative of Proprietor	Moumita Sahoo	Loan Taken	-	3,00,000
			Loan Refunded	3,00,000	-
2	Entity Controlled by Proprietor	Delta Infra Heights LLP*	Loan Taken	4,50,000	7,00,000
			Loan Refunded	50,000	9,00,000

\* Delta Infra Heights Private Limited has been converted into an LLP during the year 2023-24.

#### **(ii) Closing Balances with related parties**

Sl. No.	Relationship	Name Of Related Party	Nature of Transaction	As at 31.03.2024	As at 31.03.2023
1	Relative of Proprietor	Moumita Sahoo	Loan Taken	-	3,00,000
2	Entity Controlled by Proprietor	Delta Infra Heights LLP	Loan Taken	11,64,044	5,79,884
3	Entity Controlled by Proprietor	Best Nutrition Private Limited	Advance Paid	38,30,000	38,30,000

#### **C- Contingent Liabilities and commitments**

Particulars	As at 31.03.2024	As at 31.03.2023
a) Claims against the entity/disputed liabilities not acknowledged as debts	NIL	NIL
b) Guarantees	NIL	NIL
c) Other money for which the entity is contingently liable	NIL	NIL

#### **D- Due to Micro, Small & Medium Enterprises**

The entity has not received the declaration from its all vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this act have not been given.

#### **E- Events Occurring after the Balance Sheet Date**

No significant events which could affect the financial position as on 31.03.2024 to a material extent have been occurred after the balance sheet date till the signing of the same.

#### **F- Income Tax Provision**

The Company has not recorded an income tax provision in these financial statements. This is due to the understanding that any income tax liability will be reported and settled in the respective tax filings of the individual proprietors. As such, the financial statements reflect only the operational results of the Company without the impact of income tax expenses.



**M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

**NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in ₹, unless otherwise stated)

**G- Comparative figures of Previous Year**

Previous year's amount has been regrouped/rearranged to confirm to the classification of the current year, wherever considered necessary.

Significant Accounting Policies  
Notes of Financial statements

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2 to 24

As per our Annexed Report of even date

For and on behalf of M/S Delta Consultants

For KEDIA DHANDHARIA & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. : 326659E



[MUKUND JHUNJHUNWALA]  
Partner  
Membership No. : 307333



DELTA CONSULTANTS



Proprietor

CHINMOY KUMAR SAHOO  
(Proprietor)

Place: Kolkata

Date: 30/04/2024

**M/S DELTA CONSULTANTS**

(PROPRIETOR: CHINMOY SAHOO)

Depreciation as per Income Tax Act, 1961  
(All amounts in Rs., unless otherwise stated)**NOTE: 8****PROPERTY, PLANT AND EQUIPMENTS**

Particulars	Rate of Depreciation	Opening WDV as on 01.04.2023	Addition during the year		Deletions	Balance as on 31.03.2024	Depreciation For the year	Closing WDV as on 31.03.2024
			above 180 days	below 180 days				
<b>Building @5%</b>								
Building	5%	80,869	-	-	-	80,869	4,043	76,826
<b>Sub-Total</b>		<b>80,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,869</b>	<b>4,043</b>	<b>76,826</b>
<b>Computer &amp; Laptop</b>								
Computer	40%	26,308	-	-	-	26,308	10,523	15,785
Microwave Oven	40%	-	-	6,799	-	6,799	1,360	5,439
<b>Sub-Total</b>		<b>26,308</b>	<b>-</b>	<b>6,799</b>	<b>-</b>	<b>33,107</b>	<b>11,883</b>	<b>21,224</b>
<b>Furniture &amp; Fixtures</b>								
Air Conditioner	10%	91,699	-	-	-	91,699	9,170	82,529
Furniture and Fixture	10%	1,94,818	-	-	-	1,94,818	19,482	1,75,336
Water Filter	10%	18,537	-	-	-	18,537	1,854	16,683
<b>Sub-Total</b>		<b>3,05,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,05,054</b>	<b>30,506</b>	<b>2,74,548</b>
<b>Building @10%</b>								
Office Space	10%	29,98,444	-	-	-	29,98,444	2,99,844	26,98,600
<b>Sub-Total</b>		<b>29,98,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,98,444</b>	<b>2,99,844</b>	<b>26,98,600</b>
<b>Plant and Machinery 15%</b>								
AC (Office)	15%	-	-	25,781	-	25,781	1,934	23,847
Motor bike	15%	44,739	-	-	-	44,739	6,711	38,028
Motor Car	15%	16,55,134	-	-	-	16,55,134	2,48,270	14,06,864
Motor Car (CKS)	15%	20,57,799	-	-	-	20,57,799	3,08,670	17,49,129
Plant and Machinery	15%	3,80,417	-	-	-	3,80,417	57,063	3,23,354
<b>Sub Total</b>		<b>41,38,089</b>	<b>-</b>	<b>25,781</b>	<b>-</b>	<b>41,63,870</b>	<b>6,22,648</b>	<b>35,41,222</b>
<b>Total</b>		<b>75,48,764</b>	<b>-</b>	<b>32,580</b>	<b>-</b>	<b>75,81,344</b>	<b>9,68,924</b>	<b>66,12,420</b>

