

VISWAKARMA CREATIONS :: SILIGURI

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

<u>PARTICULARS:</u>	<u>Rs.</u>	<u>P.</u>	<u>PARTICULARS:</u>	<u>Rs.</u>	<u>P.</u>
TO WORK IN PROGRESS :	4,097,167.00		BY SALE OF SERVICES :		-
" DIRECT EXPENSES :	7,811,410.00		" WORK IN PROGRESS :		12,001,897.00
" RATES & TAXES :	600.00		" BALANCE CARRIED DOWN :		2,305.10
" INTEREST :	93,320.00				
" BANK CHARGES :	1,705.10				
	<u>12,004,202.10</u>				<u>12,004,202.10</u>
" BALANCE BROUGHT DOWN :		2,305.10	" NET LOSS TRANSFERRED TO		707,889.50
" INTEREST TO PARTNERS : (Schedule 'A')	705,584.40		PROFIT AND LOSS RESERVE ACCOUNTS :		
" REMUNERATION TO PARTNERS : (Sch.'A')	-				
" PROVISION FOR INCOME TAX (CY) :	-				
" INCOME TAX EARLIER YEARS :	-				
		<u>707,889.50</u>			<u>707,889.50</u>

SEVOKE ROAD
SILIGURI, the 23rd day of July, 2022

In terms of our report of even date annexed
For AGARWAL K. KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT



(KAMAL KUMAR AGARWAL)
PROPRIETOR
(Membership No. 056387)
(Firm Registration No. 322581E)
(UDIN 22056387ANZBTZ6412)

VISHWAKARMA CREATIONS

Prateek Agarwal.
PARTNER

P A R T N E R S

VISWAKARMA CREATIONS :: SILIGURI
BALANCE SHEETS AS AT 31ST MARCH, 2022

<u>LIABILITIES:</u>	<u>Rs.</u>	<u>P. Rs.</u>	<u>P.</u>	<u>A S S E T S:</u>	<u>Rs.</u>	<u>P. Rs.</u>	<u>P.</u>
<u>PARTNERS' CAPITAL ACCOUNTS:</u> (as per Schedule 'A' attached)			7,722,100.00	<u>CURRENT ASSETS, LOANS & ADVANCES:</u>			
				<u>A. CURRENT ASSETS:</u>			
<u>UNSECURED LOANS:</u>			9,981,948.00	<u>Work In Progress : (At Cost)</u> (As per WIP taken, valued and certified by a partner)	12,001,897.00		
				<u>Cash & Bank Balances:</u>			
<u>CURRENT LIABILITIES & PROVISIONS:</u>				Bank Accounts	8,190,005.50		
<u>A. CURRENT LIABILITIES:</u>				Cash in hand (as certified)	396,372.00	8,586,377.50	20,588,274.50
Sundry Creditors	599,793.00						
Other Advances	3,000,000.00			<u>B. LOANS AND ADVANCES:</u>			20,000.00
Other Liabilities	12,323.00						
	<u>3,612,116.00</u>		3,612,116.00	<u>C. PROFIT & LOSS RESERVE A/C:</u>			
				Balance B/F	707,889.50	707,889.50	
				Add : Loss during the Year			
			<u>21,316,164.00</u>				<u>21,316,164.00</u>

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CHARTERED ACCOUNTANT



(KAMAL KUMAR AGARWAL)
PROPRIETOR
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VISWAKARMA CREATIONS : : SILIGURI

DETAILS SHEET AS AT 31ST MARCH, 2022

A. BALANCE SHEET ITEMS :

	<u>Rs.</u>	<u>P.</u>
1. UNSECURED LOAN :		
Active Dealmark Private Limited		3,211,358.00
Lalit Bajaj		700,000.00
Lata Garg		1,817,730.00
Ritu Devi Bagaria		214,400.00
Sabita Agarwal		302,900.00
Shyam Sundar Agarwal		1,715,390.00
Summit Adventures Private Limited		2,020,170.00
		<u>9,981,948.00</u>
2. SUNDRY CREDITORS :		
Durga Iron Stores		60,251.00
India Trade Centre		2,388.00
Jai Maa Laxmi Timber Products		305,560.00
Maa Bhawani Infrotech		178,500.00
Senbro Power		53,094.00
		<u>599,793.00</u>
3. OTHER LIABILITIES :		
TDS Payable		12,323.00
		<u>12,323.00</u>
4. BANK ACCOUNTS :		
Axis Bank C/A (920020012405388, UTIB0003916)		8,162,905.90
HDFC Bank C/A (12392020001396, HDFC0001239)		27,099.60
		<u>8,190,005.50</u>
5. OTHER ADVANCES :		
Bansisions Tea Industries - Land A/c		3,000,000.00
		<u>3,000,000.00</u>
6. LOANS AND ADVANCES :		
Susanta Das		20,000.00
		<u>20,000.00</u>

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B. <u>PROFIT & LOSS ACCOUNT ITEMS :</u>		<u>Rs.</u>	<u>P.</u>
1. <u>OPENING WIP :</u>			
Work In Progress - Park View		4,097,167.00	
		<u>4,097,167.00</u>	
2. <u>DIRECT EXPENSES :</u>			
	<i>Park View</i>		
Purchase Of Material	635,390.75		
- Cement	46,214.27		
- Electricals	531,261.02		
- Hardware & Others	43,475.36		
- Plumbing	153,380.96		
- Stones and Sand	2,963,085.72		
- TMT Rods	<u>4,372,808.08</u>	4,372,808.08	
Electricity Charges	147.00		
Soil Testing	36,000.00		
Internet Charges	4,522.27		
Labour Wages	<u>249,540.00</u>		
	290,209.27	290,209.27	
Rates and Taxes			
- Ineligible CGST Inputs	382,716.93		
- Ineligible SGST Inputs	382,716.93		
- Ineligible IGST Inputs	46,610.79		
- Khajna Tax	15,582.00		
- Building Plan	2,292,899.00		
- Holding Tax	<u>27,867.00</u>		
	3,148,392.65	3,148,392.65	
		<u>7,811,410.00</u>	
3. <u>CLOSING WIP :</u>			
Work In Progress - Park View		12,001,897.00	
		<u>12,001,897.00</u>	
4. <u>RATES & TAXES :</u>			
Professional Tax		600.00	
		<u>600.00</u>	
5. <u>INTEREST :</u>			
<u>Interest on Unsecured Loans</u>			
Active Dealmark Private Limited		12,620.00	
Lata Garg		19,700.00	
Ritu Devi Bagaria		16,000.00	
Sabita Agarwal		2,900.00	
Shyam Sundar Agarwal		17,100.00	
Summit Adventures Private Limited		<u>25,000.00</u>	
		<u>93,320.00</u>	

VISHWAKARMA CREATIONS

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VISHWAKARMA CREATIONS :: SILIGURI

SCHEDULE 'A'

PARTNERS' CAPITAL ACCOUNTS AS AT 31.03.22

Name of the Partners	Profit Sharing	Balance as on 01.04.21	Additions	Interest @ 12%	Remuneration	Share of Profit	Total	Withdrawals	Balance as on 31.03.22
MADAN MOHAN GOEL (ADYPG1767B)	25.00%	1228182.15	800000.00	196017.85	0.00	0.00	2224200.00	0.00	2224200.00
KRISHAN DALMIA (BVHPD0325G)	25.00%	1071382.15	1000000.00	190017.85	0.00	0.00	2261400.00	0.00	2261400.00
RAVINDAR AGARWAL (ACBPA5797P)	25.00%	1138582.15	500000.00	167517.85	0.00	0.00	1806100.00	0.00	1806100.00
DEEPAK KUMAR AGARWAL (ACGPA7414C)	12.50%	921885.53	50000.00	115014.47	0.00	0.00	1086900.00	0.00	1086900.00
PRATEEK AGARWAL (BUQPA6743P)	12.50%	306483.62	10000.00	37016.38	0.00	0.00	353500.00	10000.00	343500.00
TOTAL	100%	4666515.60	2360000.00	705584.40	0.00	0.00	7732100.00	10000.00	7722100.00

VISHWAKARMA CREATIONS

Prateek Agarwal
PARTNER



MADAN MOHAN GOEL

To	Withdrawals	-	By	Balance B/F	1,228,182.15
"	Balance C/F	2,224,200.00	"	Additions	800,000.00
			"	Interest on Capital	196,017.85
			"	Remuneration	-
			"	Share of Profit	-
		<u>2,224,200.00</u>			<u>2,224,200.00</u>

RAVINDAR AGARWAL

To	Withdrawals	-	By	Balance B/F	1,138,582.15
"	Balance C/F	1,806,100.00	"	Additions	500,000.00
			"	Interest on Capital	167,517.85
			"	Remuneration	-
			"	Share of Profit	-
		<u>1,806,100.00</u>			<u>1,806,100.00</u>

DEEPAK KUMAR AGARWAL

To	Withdrawals	-	By	Balance B/F	921,885.53
"	Balance C/F	1,086,900.00	"	Additions	50,000.00
			"	Interest on Capital	115,014.47
			"	Remuneration	-
			"	Share of Profit	-
		<u>1,086,900.00</u>			<u>1,086,900.00</u>

PRATEEK AGARWAL

To	Withdrawals	10,000.00	By	Balance B/F	306,483.62
"	Balance C/F	343,500.00	"	Additions	10,000.00
			"	Interest on Capital	37,016.38
			"	Remuneration	-
			"	Share of Profit	-
		<u>353,500.00</u>			<u>353,500.00</u>

KRISHAN DALMIA

To	Withdrawals	-	By	Balance B/F	1,071,382.15
"	Balance C/F	2,261,400.00	"	Additions	1,000,000.00
			"	Interest on Capital	190,017.85
			"	Remuneration	-
			"	Share of Profit	-
		<u>2,261,400.00</u>			<u>2,261,400.00</u>

VISHWAKARMA CREATIONS

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PARTNER

