VISWAKARMA CREATIONS : : SILIGURI

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

PARTICULARS:	Rs. P.	Р	ARTICULARS:	Rs.	P.
O WORK IN PROGRESS:	4,097,167.00	B	SALE OF SERVICES:		-
DIRECT EXPENSES :	7,811,410.00	**	WORK IN PROGRESS :		,897.00
RATES & TAXES :	600.00	**	BALANCE CARRIED DOWN:	2	,305.10
INTEREST:	93,320.00				
BANK CHARGES :	1,705.10				000 10
	12,004,202.10			12,004	,202.10
BALANCE BROUGHT DOWN:	2,305.10	11	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:					
	707,889.50			707	,889.50

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

CHARTERED ACCOUNTANT

(KAMAL KUMAR AGARWAL)

SEVOKE ROAD

SILIGURI, the 23rd day of July, 2022

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

VISHWAKARMA CREATIONS

PARTNERS

VISWAKARMA CREATIONS : : SILIGURI

BALANCE SHEETS AS AT 31ST MARCH, 2022

P. Rs. P. ASSETS: Rs. P. Rs. LIABILITIES: Rs. CURRENT ASSETS, LOANS & ADVANCES;
A. CURRENT ASSETS; PARTNERS' CAPITAL ACCOUNTS: 7,722,100.00 (as per Schedule 'A' attached) Work In Progress : (At Cost) (As per WIP taken, valued 12,001,897.00 and certified by a partner) 9,981,948.00 UNSECURED LOANS: Cash & Bank Balances 8,190,005.50 Bank Accounts **CURRENT LIABILITIES & PROVISIONS:** Cash in hand A. CURRENT LIABILITIES : 8,586,377.50 20,588,274.50 396,372.00 (as certified) 599,793.00 Sundry Creditors 3,000,000.00 Other Advances Other Liabilities 12,323.00 20,000.00 3,612,116.00 B. LOANS AND ADVANCES: 3,612,116.00 C. PROFIT & LOSS RESERVE A/C: Balance B/F 707.889.50 707,889.50 Add : Loss during the Year 21,316,164.00 21,316,164.00

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

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

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

VISHWAKARMA CREATIONS
Ratelet Agrenial

PARTNERS

VISWAKARMA CREATIONS:: SILIGURI

DETAILS SHEET AS AT 31ST MARCH, 2022

	NCE SHEET ITEMS:	Rs. P.
	UNSECURED LOAN: Active Dealmark Private Limited	3,211,358.00
		700,000.00
	Lalit Bajaj	1,817,730.00
	Lata Garg	214,400.00
	Ritu Devi Bagaria	302,900.00
	Sabita Agarwal	1,715,390.00
	Shyam Sundar Agarwal	2,020,170.00
	Summit Adventures Private Limited	9,981,948.00
2.	SUNDRY CREDITORS:	
۷.		60,251.00
	Durga Iron Stores	2,388.00
	India Trade Centre	305,560.00
	Jai Maa Laxmi Timber Products	178,500.00
	Maa Bhawani Infratech	53,094.00
	Senbro Power	599,793.00
3.	OTHER LIABILITIES:	12,323.00
	TDS Payable	12,323.00
		12,020,0
4.	BANK ACCOUNTS : Axis Bank C/A (920020012405388, UTIB0003916)	8,162,905.90
	HDFC Bank C/A (12392020001396, HDFC0001239)	27,099.60
	TIDI O BUIK ON (12002000	8,190,005.5
		MAN MANAGES
5.	OTHER ADVANCES :	3,000,000.0
	Bansisions Tea Industries - Land A/c	3,000,000.0
		3,000,000.0
0	LOANS AND ADVANCES:	
6.	Susanta Das	20,000.0
	Susania Das	20,000.0

VISHWAKARMA CREATIONS
PRATER Agreed.



1.	OFIT & LOSS ACCOUNT ITEMS ; OPENING WIP ;			Rs.	P.
	Work In Progress - Park View				167.00
				4,097,	167.00
	DIDEAT EVALUATE				
2.	DIRECT EXPENSES : Purchase Of Material		Park View		
	- Cement		635,390.75		
	- Electricals		46,214.27		
	- Hardware & Others		531,261.02		
	- Plumbing		43,475.36		
	- Stones and Sand		153,380.96		
	- TMT Rods		2,963,085.72		
			4,372,808.08	4,372,	808.08
	Electricity Charges		147,00		
	Soil Testing		36,000.00		
	Internet Charges		4,522.27		
	Labour Wages		249,540.00		
	Labour Viagos		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		27,867.00	3,148,	302 65
			3,148,392.65	7,811,	
			_		
3.	CLOSING WIP:			12,001,	897.00
	Work In Progress - Park View		_	12,001,	897.00
	RATES & TAXES : Professional Tax				600.00
	Professional Tax		_		600.00
,	INTEREST:				
	Interest on Unsecured Loans			40	600.00
	Active Dealmark Private Limited				620.00 700.00
	Lata Garg				000.00
	Ritu Devi Bagaria				900.00
	Sabita Agarwal				100.00
	Shyam Sundar Agarwal				
	Summit Adventures Private Limited			25	000.00

B.

VISHWAKARMA CREATIONS

Prateck Agarmal.



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%	Remuna- ration	Share of Profit	Total	Withdrawals	Balance as on 31.03.22
MADAN MOHAN GOEL	25,00%	1228182.15	800000.00	196017.85	0.00	0.00	2224200.00	0.00	2224200.00
(ADYPG1767B)			lour	n A no	ri Biel	fe of S	HE) W	RPA91	AN-A
KRISHAN DALMIA (BVHPD0325G)	25.00%	1071382.15	1000000.00	190017.85	0.00	0.00	2261400.00	90.00	2261400.00
RAVINDAR AGARWAL (ACBPA5797P)	25.00%	1138582,15	500000,00	167517,85	£ 10.00	0.00	1806100.00	0.00	1806100.00
DEEPAK KUMAR AGARWAL (ACGPA7414C)	12.50%	921885.53	50000.00	115014.47	0.00	O.00	1086900.00	0.00	1086900.00
PRATEEK AGARWAL	12.50%	306483,62	10000.00	37016,38	0.00	1 1100.00	353500.00	10000.00	343500.00
29 +	roili	1.20	ic Ros	ove? cl	UVI "	sera,	d 10 Jff	DIZOT A	7700400.00
TOTAL	100%	4666515.60	2360000.00	705584.40	0.00	0.00	7732100.00	10000.00	7722100.00

deemed to include their respective heirs, executors, successors, enoites a Marana Amara (Vishwakama creations and assignees) of the "FIRST PART".

Prakeek Agarwa

SACHU ICHATEL W/O JAGAT KHATEL (PAN: CPEPK8406H & both Hindu by relinion. Business by occupation Esiding at Rawtey Rumtek, Chinzey, East Sikkim, Pin-737135/1823. Which expression edministrators, legal representatives and/or assigns) of the "SECOND

MADAN MOHAN GOEL 10 103 58 8 1,228,182.15 Sabgradi, J.L. 181 To Withdrawals No.5, recorded 800'000'00 35 DO" Balance C/F GGGG (2,224,200.00 Additions 196,017.85 Interest on Capital and parcel of total land measure Remuneration (7) The the same wind is Share of Profit 2,224,200.00 ABBURBYE (PG ON DG)2 2,224,200.00 t and 2 jointly seized and possessed of all that piece RAVINDAR AGARWAL To Withdrawals 1.138.582.15 Balance B/F Balance C/F 1,806,100.00 Additions 500.000.00 Interest on Capital 167.517.85 Remuneration 3) ... VCE, INCOURTING 1,806,100.00 Share of Profit 1,806,100.00 e (Regulation and Development) Act DEEPAK KUMAR AGARWAL To Withdrawals Balance B/F 50,000.00 1,086,900.00 Additions Balance C/F Interest on Capital 115,014.47 DEFINITIONS: Remuneration Share of Profit 1,086,900.00 1,086,900.00 PERSIDENCE CONSCIPLED PRATER AGARWAL

10,000,00 By Balance B/F SLIGS SUG 10,000,00

10,000,00 10,000.00 Additions Balance C/F Additions 10,000.00 Interest on Capital 37,016.38 Remuneration executors, successor-He-323'200'00 353,500.00 unless excluded by or repugnant to the context be deemed to lis partners. referred to as the Configuration Krishan Dalmia By Balance B/F To Withdrawals
Balance C/F 2,261,400.00 Additions Interest on Capital occupation, resident of Garg Kuif, Del Remuneration ACIPAT785N), Hindu by 5'501'400'00. Share of Profit 2,261,400.00 Indian by Citizanship KUMAR AGARWAI. SIO LATE MANGEKAM AGARWAI. (PAN: Darjeeling, Pin -734001, represented by one of its Partner. Aishwakakwa CLEATIONS its Office at 3rd Floor, City Mall, Sevoke Road, P.O. & P.S. Lyakerk Harmyl. PRIME DEVELOPARS, (FAN-AAXPPSSS/M), & Parmerside firm having believed