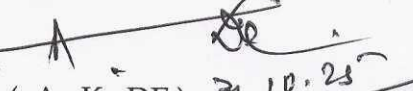


M/S S. P. CONSTRUCTION
441, Kali Mohan Roy Chowdhury Road, Kolkata - 700 151

PROFIT & LOSS ACCOUNT
For the year ended 31st March 2025

Particulars	Amount	Particulars	Amount
To, Opening Stock	2,57,60,052.96	By, SALES - Flats	92,90,000.00
" , PURCHASE	18,03,662.00		-
" , Labour Charge	7,12,300.00		
" , Architect Fees	92,252.00		
" , Bank Charge	835.44	" , Work-in-Progress	2,16,47,300.00
" , Conveyance	41,210.00	as on 31.03.2025	
" , General Expenses	17,816.00		
" , Professional Tax	2,500.00		
" , Salary	4,97,000.00		
" , Staff welfare Expenses	11,110.00		
" , Licence Fees	1,000.00		
" , Accounting Charge	36,000.00		
" , Sales Promotion Charge	1,15,500.00		
" , GST Expenses	47,452.36		
" , Computer Expenses	6,485.00		
" , Telephone Expenses	4,810.00		
" , Printing & Stationery Charge	1,910.00		
" , Municipal Tax	41,510.72		
" , Professional Fees	18,463.00		
" , Repair & Maintenance Ch.	69,857.00		
" , Donation & Subscription	18,000.00		
" , Electricity Expenses	47,206.00		
" , Survey Expenses	4,700.00		
" , Depreciation	24,935.00		
" , Book Profit			
transferred to P .Capital a/c	15,60,732.52		
	3,09,37,300.00		3,09,37,300.00

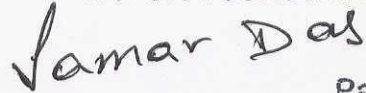
Signed in terms of our separate report of even date
FOR ASIM KUMAR DE & CO
CHARTERED ACCOUNTANT


 (A . K . DE) 31.10.25
 PROPRIETOR

Membership No - 050514 , Firm Registration No - 0312051E

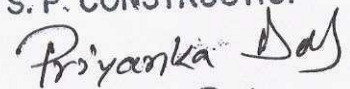


M/S. S. P. CONSTRUCTION


 Partner

Partner

M/S. S. P. CONSTRUCTION


 Partner

Partner

Place : KOLKATA

Date : 31 . 10 . 2025

UDIN : 25050514BM05155652

M/S S. P. CONSTRUCTION

441, Kali Mohan Roy Chowdhury Road, Kolkata - 700 151

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital a/c Samar Das			Current Assets		
As per last a/c	1,65,50,142.85		CCTV		
Add, This Year	20,69,955.00		As Per Last a/c	11,801.00	
Add, Partner Salary	-		Less, Dep	1,180.00	10,621.00
" , Share Profit	7,80,366.26				
	1,94,00,464.11		Computer		
Less, Transfered	22,75,000.00	1,71,25,464.11	As Per Last a/c	59,387.00	
			Less, Dep	23,755.00	35,632.00
Capital a/c Priyanka Das			Work-in-Progress		2,16,47,300.00
As per last a/c	30,80,242.84		as on 31.03.2025		
Add, This Year	2,15,000.00		Adv. Income Tax		
Add, Partner Salary	-		As per last a/c	4,11,990.00	
" , Share Profit	7,80,366.26		Add, This Year	4,75,000.00	8,86,990.00
	40,75,609.10				
Less, Withdrawl	5,00,000.00	35,75,609.10	Cash - at - Bank		
			State Bank of India		11,006.09
Loan & Advance			a/c - 38777993446		
As per last a/c			Cash - in - Hand		1,77,750.00
Raju Construction		3,60,000.00			
Sarat Chandra Saha		2,00,000.00			
Sundry Creditors		11,60,135.88			
Outstanding Liabilities		39,089.00			
Advance from Customer		3,00,001.00			
Flat Advance					
GST Payable		9,000.00			
		2,27,69,299.09			2,27,69,299.09

Signed in terms of our separate report of even date

FOR ASIM KUMAR DE & CO

CHARTERED ACCOUNTANT

(A. K. DE) 31.10.25

PROPRIETOR

Membership No - 050514, Firm Registration No - 0312051E



M/S. S. P. CONSTRUCTION
Samar Das
Partner

M/S. S. P. CONSTRUCTION

Priyanka Das
Partner

Place : KOLKATA

Date : 31.10.2025

UDIN : 25050514BM05155652

M/S S. P. CONSTRUCTION

441, Kali Mohan Roy Chowdhury Road, Kolkata - 700 151

PROFIT & LOSS APPROPRIATION A/C

For the year ended 31st March 2025

Particulars	Amount	Particulars	Amount
		By, Book Profit b/d	15,60,732.52
" Net profit trans to Partner's capital			
Mr. Samar Das	7,80,366.26		
Mrs. Priyanka Das	7,80,366.26		
	15,60,732.52		15,60,732.52

Signed in terms of our separate report of even date
FOR ASIM KUMAR DE & CO
CHARTERED ACCOUNTANT



(A . K . DE)
PROPRIETOR

Membership No - 050514 , Firm Registration No - 0312051E

Place : KOLKATA

Date : 31 . 10 . 2025

UDIN : 25050514BM05155652

M/S. S. P. CONSTRUCTION

Samar Das

Partner

M/S. S. P. CONSTRUCTION

Priyanka Das

Partner

M/S S. P. CONSTRUCTION

441, Kali Mohan Roy Chowdhury Road, Kolkata - 700 151

Prop: Tarun Kumar Maiti

SCHEDULE - 1

NOTES ON ACCOUNTS

1) **Significant Accounting Policies :**

These accounts have been prepared on historical cost convention and Income & Expenditure have been recognised on accrual basic in accordance with the generally accepted accounting principles .

2) **Fixed Assets and Depreciation :**

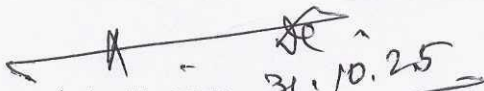
Depreciation on Fixed Assets is provided under the Written Down Value method at the rates and in the manner as prescribed as per Income Tax Act, 1961

3) **Stock :**

Closing Stock is Valued at Cost Price .

4) **Previous Year's figure has been rearranged / regrouped wherever necessary .**

Signed in terms of our separate report of even date
FOR ASIM KUMAR DE & CO
CHARTERED ACCOUNTANT


(A . K . DE)
PROPRIETOR

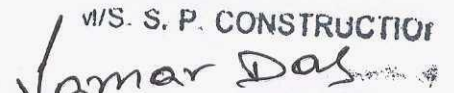


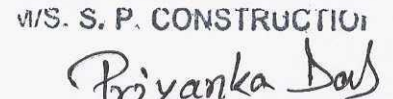
Membership No - 050514, Firm Registration No - 0312051E

Place : KOLKATA

Date : 31.10.2025

UDIN : 25050514BM05155652

v/s. S. P. CONSTRUCTION

Partner

v/s. S. P. CONSTRUCTION

Partner