

M/S. SPANDAN CONSTRUCTION

696, Chowhati, Netaji Block, P.S.- Sonarpur, South 24 Pgs., Kolkata- 700149, India

Statement of Profit and Loss for the year ended 31st March, 2024

		Amount in (₹)	
Particulars		Note No	As at 31st March, 2024
I	Income		
	Revenue from operations	12	1,32,72,662
	Other Income	13	2,962
	Total Revenue		1,32,75,624
II	Expenses		
	Purchase of Raw Materials	14	49,66,198
	Changes in Inventory	15	21,63,499
	Employee Benefits Expenses	8	25,78,640
	Depreciation and amortisation Expenses		18,200
	Finance Cost		-
	Other Expenses	16	29,22,413
	Total Expenses		1,26,48,950
III	Profit before exceptional and extraordinary items and tax (I - II)		6,26,674
IV	Exceptional Items		-
V	Profit before extraordinary items and tax (III - IV)		6,26,674
VI	Extraordinary Items		-
VII	Profit before Partner's Remuneration		6,26,674
VIII	Partners Remuneration		3,60,000
IX	Profit before tax		2,66,674
X	Tax expense:		
	(1) Current tax		94,056
	(2) Income tax for earlier years		-
IX	Profit/(Loss) after tax (VII-VIII)		1,72,618
Significant Accounting Policies		1	
Notes forming part of financial statements		22	

As per our report of even date
For, HALDAR & ASSOCIATES
Chartered Accountants
FRN: 312117E

For and on behalf of the Partners

(M. Mondal)
Partner
Membership No.

SPANDAN CONSTRUCTION

SPANDAN CONSTRUCTION

Place: Kolkata
Date: 15/11/24

Partner

15/11/24

15/11/24 Partner

M/S. SPANDAN CONSTRUCTION

696, Chowhati, Netaji Block, P.S.- Sonarpur, South 24 Pgs., Kolkata- 700149, India

Balance Sheet as at 31st March, 2024

		Amount in (₹)	
Particulars		Note No	As at 31st March, 2024
I.	<u>OWNERS' FUND AND LIABILITIES</u>		
	(1) <u>Owners Funds</u>		
	(a) Partners Capital Account	1	1,00,000
	(b) Partners Current Account	2	9,22,618
			10,22,618
	(2) <u>Non-Current Liabilities</u>		
	(a) Long term borrowings		-
	(b) Other Long term Liabilities		-
	(3) <u>Current Liabilities</u>		
	(a) Short Term Borrowings	3	50,00,000
	(b) Trade payables	4	2,86,338
	(c) Other current liabilities	5	46,800
	(d) Short-term provisions	6	94,056
			54,27,194
	Total of Equity and Liabilities		64,49,812
II.	<u>ASSETS</u>		
	(1) <u>Non-current assets</u>		
	(a) Property, Plant and Equipment and Intangible assets	7	2,63,800
	(b) Non-current investments		-
	(d) Long-Term Loans & Advances		-
	(e) Other non-current asset	8	21,898
			2,85,698
	(2) <u>Current Assets</u>		
	(a) Current Investments	9	60,54,385
	(b) Inventories		-
	(c) Trade receivables	10	99,729
	(d) Cash and cash equivalents	11	10,000
	(e) Short-term loans and advances		-
	(f) Other Current Assests		61,64,114
	Total of Assets		64,49,812
Significant Accounting Policies		1	
Notes forming part of financial statements		18	

As per our report of even date
For, HALDAR & ASSOCIATES
Chartered Accountants
FRN: 312117E

(M. Mondal)
Partner
Membership No. 312345

Place: Kolkata
Date: 15/11/24

For and on behalf of the Partners

SPANDAN CONSTRUCTION

Manoj Kumar
15/11/24 Partner

SPANDAN CONSTRUCTION

Raj Kumar Nath
15/11/24 Partner

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NOTE TO ACCOUNTS

Amount in (₹)

Note : 1 -PARTNERS CAPITAL ACCOUNT

Particulars	As at March 31, 2023	Introduction For the Year	Retirement/ Deceased	As at March 31, 2024
<u>Manas Dutta</u>	50,000	-	-	50,000
<u>Raj kumar Nath</u>	50,000	-	-	50,000
	1,00,000			1,00,000
TOTAL				

Note : 3 -SHORT-TERM BORROWINGS

Particulars	As at March 31, 2024
Loan Repayable on Demand	-
From Banks	15,00,000
From other parties	35,00,000
Advance Received From Customer	-
TOTAL	50,00,000

Note : 4 -TRADE PAYABLE

Particulars	As at March 31, 2024
(Unsecured, considered good)	2,86,338
Outstanding for Supply of Goods	-
Others debts	2,86,338
TOTAL	2,86,338

No confirmation from MSN

Note : 5 - OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2024
Other Payables (Specify Nature)	-
Salary & wages payable	46,800
Other Payables	-
TOTAL	46,800

Note : 6 - SHORT TERM PROVISION

Particulars	As at March 31, 2024
Provision for Income tax	94,056
TOTAL	94,056

Note : 8 - OTHER NON-CURRENT ASSETS

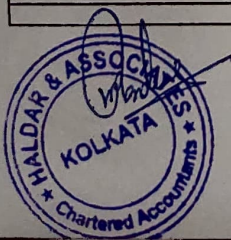
Particulars	As at March 31, 2024
Security Deposit	21,898
Bank deposit with more than 12 months maturity	-
TOTAL	21,898

Note : 9 - INVENTORIES

Particulars	As at March 31, 2024
Raw Materials	60,54,385
Work-in-progress	-
Finish Goods	-
Others (Specify Nature)	-
TOTAL	60,54,385

Note : 10 - CASH & CASH EQUIVALENTS

Particulars	As at March 31, 2024
(a) Cash in hand	19,350
(b) Balance with Banks	80,379
TOTAL	99,729



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Manas Dutta
Partner

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Raj Kumar Nath
Partner

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NOTE TO ACCOUNTS

Note : 11 - SHORT TERM LOANS AND ADVANCES

		Amount in (₹)
		As at
Particulars		March 31, 2024
Unsecured considered good		10,000
Advance for Elevators		-
Other Short Term Loans and Advance		-
TOTAL		10,000

Note : 12 - REVENUE FROM OPERATIONS

		Amount in (₹)
		For the period 01-04-2023 to 31-03-2024
Particulars		
Sales of Immovable Property (Flat)		1,32,72,662
TOTAL		1,32,72,662

Note : 13 - OTHER INCOME

		Amount in (₹)
		As at
Particulars		March 31, 2024
<u>Indirect Incomes</u>		-
Interest Received from bank		2,962
Discount Received		-
TOTAL		2,962

Note : 14 - CHANGES IN INVENTORY

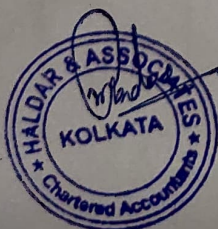
		Amount in (₹)
		As at
Particulars		March 31, 2024
Opening W.I.P		82,17,884
Less:- Closing W.I.P		60,54,385
TOTAL		21,63,499

Note : 15 - EMPLOYEE BENEFITS EXPENSES

		Amount in (₹)
		As at
Particulars		March 31, 2024
<u>Employee Benefits Expenses</u>		7,81,640
Salaries and Bonus		17,97,000
Wages Paid		-
Staff welfare expenses		-
TOTAL		25,78,640

Note : 16 - OTHER EXPENSES

		For the period 01-04-2023 to 31-03-2024
Particulars		
Audit Fees		10,000
Accounting Charges		25,000
Bank Charges		1,457
Brokerage & Commission		90,000
Doanition Paid		1,00,000
Electrical Expenses		9,00,655
Professional Expenses		52,000
Filling Fees		12,000
Legal Expenses		45,797
Painting Expenses		77,300
Land Load Expenses		13,12,604
Professional Tax		600
Repair & Maintenance		2,75,000
Subscription Paid		20,000
TOTAL		29,22,413



SPANDAN CONSTRUCTION
(Signature)
Partner

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Notes forming part of accounts

Note 2: Property, Plant & Equipment Schedule as at 31st March, 2024

SL. No.	PARTICULARS	Rate of Depn.	Written Down Value as at 1st April, 2023	Additions More than 180 Days	Additions Less than 180 Days	Sold / Discarded (Rs.)	Total Amount (Rs.)	Depreciation During the Year	Written Down Value as at 31st March, 2024
							2,00,000	10,000	1,90,000
1)	Land	5%	-	2,00,000	-	-	82,000	8,200	73,800
2)	Furniture & Fixture	10%	10,000	72,000	-	-	2,82,000	18,200	2,63,800
	TOTAL		10,000	2,72,000	-	-			



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Manoj
Partner

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Raj Kumar Nath
Partner

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Notes forming part of accounts

Note 3: Partner's Current Account as at 31st March, 2024

Amount in (₹)

Name of the Partners	Opening Balance as at 1st Apr 2023	Profit Sharing (%)	Introduction For the year	Retirement/ Deseased	Share of Profit	Total as at 31.03.2024	Withdrawal during the year	Closing Balance as at 31st Mar 2024
Manas Dutta	17,00,000	50%		-	86,309	17,86,309	11,50,000	6,36,309
Raj kumar Nath	17,00,000	50%		-	86,309	17,86,309	15,00,000	2,86,309
Total	34,00,000	100%	-	-	1,72,618	35,72,618	26,50,000	9,22,618



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Manas Dutta
Partner

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Raj Kumar Nath
Partner