

**M/s. KISHAN CONSTRUCTION**  
**Prop.: SANJAY KUMAR**  
**PLOT NO-729, CHIRA CHAS, BOKARO, JHARKHAND-827013**  
**PAN-AMZPK1390A**

**BALANCE SHEET AS ON 31.03.2024**

CAPITAL & LIABILITIES	AMOUNT(Rs)		ASSETS & PROPERTIES	AMOUNT(Rs)	
	FY- 23-24	FY- 22-23		FY- 23-24	FY- 22-23
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
BALANCE B/F	38,232,758.62	36,554,263.29	BUILDING	13,457,000.00	13,457,000.00
ADD: NET PROFIT FOR THE YEAR	5,049,351.99	8,077,197.65	Tools, Trackles & Misc. Equip.	20,701.75	
ADD: INT. ON SOVEREIGN GOLD BOND	5,005.00	7,150.00	LESS:- DEP @15%	3,105.26	17,596.49
ADD: SB INT. RECEIVED	9,617.00	13,394.00	Motor Cycle (B/F)	84,994.05	
ADD: DIVIDEND	31,302.00	1,520,727.00	LESS:- DEP @15%	12,749.11	72,244.94
ADD: OWNER'S LAND CONTRIBUTION	6,043,200.00	500,000.00	FURNITURES & FIXTURES	2,964.60	
ADD: DIRECTOR'S REMUNERATION		764,756.00	LESS:- DEP @10%	296.46	2,668.14
ADD: LONG TERM CAPITAL GAIN	296,559.75	(23,313.30)	CCTV PURCHASED	15,699.50	
ADD: SHORT TERM CAPITAL GAIN	21,207.35		LESS:- DEP @15%	2,354.93	13,344.57
LESS: DRAWINGS	10,022,898.45	39,666,103.26			15,699.50
		38,232,758.62	<b>INVESTMENT</b>		
<b>SECURED LOANS(LIABILITY)</b>			GOLD COIN & JEWELLERY	1,915,657.00	1,518,165.00
TERM LOAN-00140600003414	2,613,869.00	2,613,869.00	NPS ACCOUNT	50,000.00	260,000.00
		3,487,798.00	INVESTMENT IN EQUITY SHARES	2,882,810.61	2,898,345.96
<b>CASH CREDIT/BANK OVERDRAFT</b>			<b>CURRENT ASSETS</b>		
CASH CREDIT/OD-PUNJAB NATIONAL BANK	20,171,836.55	20,171,836.55	STOCK WIP FLAT	3,899,400.00	40,647,080.00
		19,847,771.73	STOCK OF FINISHED FLATS	41,285,321.00	3,800,400.00
			LAND	45,837,098.60	45,837,098.60
<b>CURRENT LIABILITIES</b>			TRADE RECEIVABLES	289,552.00	413,781.05
ADVANCES FROM CUSTOMERS	44,749,413.95	44,749,413.95	<b>LOANS &amp; ADVANCES</b>		
ADD: DURING THE YEAR	28,580,101.74		SUDHA KUMAR	516,661.00	526,661.00
	73,329,515.69		BHASKI KISHAN CONSTRUCTION PVT LTD	-	20,394.49
Less: ADJUSTED	50,461,711.84	22,867,803.85	TDS	148,270.00	243,809.00
			GST RECEIVABLE & ADVANCE GST PAID	101,638.22	1,237,594.77
TRADE PAYABLES	19,580,160.38	3,335,860.42	ADVANCE & SELF ASSESSMENT TAX	-	500,000.00
ADVANCE AGAINST SALE OF FLAT	2,006,601.72	2,306,612.72	JBVNL SECURITY DEPOSIT	33,990.00	
OWNERS CONTRIBUTION TOWARDS LAND		6,043,200.00	<b>CASH AT BANK</b>		
GST PAYABLE	263,873.88	370,064.00	BANK OF BARODA A/C # 00140100018907	1,016.50	738,335.06
ADVANCE RENT	59,850.00	59,850.00	BANK OF MAHARASHTRA#60436199637	10,648.62	1,310,410.00
AUDIT & ACCOUNTING FEE PAYABLE	10,000.00	30,000.00	BANK OF BARODA A/C # 001402000000334	4,095.06	528,724.80
PF PAYABLE	57,117.00	27,444.00	IDBI A/C # 0185104000109086	1,845.59	14,234.95
ESI PAYABLE	5,345.00	3,356.00	SBI A/C # 33987380096	642,832.89	6,166.89
OUTSTANDING SALARY & WAGES	289,376.71	(563,675.80)	SBI A/C # 35937894765	2,877.67	2,801.67
OTHER CURRENT LIABILITY	3,671,736.07	11,613,610.34	SBI A/C # 39030314082	11,011.16	47,241.14
			CANARA BANK A/C # 745822000005040	15,547.09	188,109.09
			CANARA BANK A/C # 74583070000116	13,408.27	703,282.85
			<b>CASH IN HAND: (As Certified by the Proprietor)</b>	37,138.00	3,489,105.00
	111,263,673.42	117,931,352.64		111,263,673.42	117,931,352.64

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED

FOR SPGK & ASSOCIATES



GHANSHYAM KUMAR  
 PARTNER  
 MEMBERSHIP NO-552943  
 FRN-021651N  
 DATE- 29.09.2024

M/s. KISHAN CONSTRUCTION

Sanjay Kumar

SANJAY KUMAR  
 (Proprietor)

UDIN:24552943BKADMW6381

**M/s. KISHAN CONSTRUCTION**  
**Prop.: SANJAY KUMAR**  
**PLOT NO-729, CHIRA CHAS, BOKARO, JHARKHAND-827013**  
**PAN-AMZPK1390A**

**PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31.03.2024**

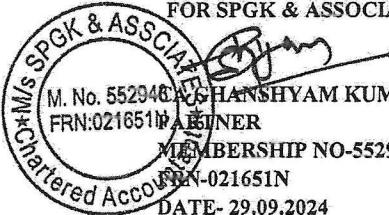
PARTICULARS	AMOUNT(Rs)		PARTICULARS	AMOUNT(Rs)	
	FY- 23-24	FY- 22-23		FY- 23-24	FY- 22-23
TO OPENING STOCK READY FLAT	3,899,400.00	3,899,400.00	BY SALE OF FLATS	51,058,593.48	62,905,306.34
TO OPENING STOCK WIP	40,647,080.00	41,545,600.00	BY RENTAL INCOME FROM COMMERCIAL	1,036,800.00	1,036,800.00
TO PURCHASE OF RAW MATERIALS	33,738,534.32	41,185,508.29			
TO JOB WORK CHARGES	6,423,171.06				
TO WAGES	2,297,636.71	2,714,841.00			
TO OTHER DIRECT EXPENSE	268,422.35	6,924,322.86	BY CLOSING STOCK READY FLAT	3,899,400.00	3,899,400.00
TO GROSS PROFIT C/D	10,005,870.04	12,218,914.19	BY CLOSING STOCK WIP FLATS	41,285,321.00	40,647,080.00
	<b>97,280,114.48</b>	<b>108,488,586.34</b>		<b>97,280,114.48</b>	<b>108,488,586.34</b>
TO BANK CHARGES & COMM.	18,392.26	16,261.83	BY GROSS PROFIT B/D	10,005,870.04	12,218,914.19
TO TRAVELLING & CONVEYANCE	56,613.95	632,913.95			
TO ADVANCE WRITTEN OFF		115,349.44			
TO SALARY & WAGES	1,472,141.00				
TO PRINTING & STATIONERY	315,333.00	412,386.10			
TO CONSULTANCY FEES	20,000.00	190,900.00			
TO AUDIT FEES	10,000.00	25,000.00			
TO ESI- EMPLOYERS CONTRIBUTION	23,915.00	36,914.00			
TO PF- EMPLOYERS CONTRIBUTION	176,190.00	150,044.00			
TO PF- ADMINISTRATION CHARGES	7,847.00	8,926.00			
TO PF- MISC. EXP.	2,157.00	21,064.00			
TO GST LATE FEES	250.00	2,800.00			
TO GENERATOR & DIESEL EXP.	51,403.00	295,151.98			
TO INTEREST ON CASH CREDIT/ TERM LOAN	1,985,367.00	77,272.00			
TO ELECTRICITY EXP.	17,588.00	239,140.00			
TO REPAIR AND MAINTENANCE	38,503.72	39,513.00			
TO REGISTRATION FEES		131,696.60			
TO INSURANCE	17,734.52	25,285.00			
TO INTEREST ON GST	35,182.00	2,845.00			
TO TELEPHONE AND MOBILE EXPENSE	20,819.00	11,935.41			
TO FESTIVAL CELEBRATION EXPENSE	5,809.60	190,548.00			
TO INTEREST ON TERM LOAN	349,279.00	1,116,739.00			
TO ITR FILING FEES	5,000.00	10,000.00			
TO LOAN PROCESSING FEES	65,096.00	28,949.33			
TO DEVELOPER REGISTRATION FEES	15,000.00				
TO CGST/SGST WRITTEN OFF	990.00				
TO OFFICE EXPENSE	5,000.00	324,839.80			
TO NEWSPAPER & PERIODICALS	10,140.00	13,490.00			
TO PRIOR PERIOD EXPENSE	95,238.00				
TO GST PAYMENT	86,969.96				
TO GAS PIPELINE	30,053.28				
TO DEPRECIATION	18,505.76	21,752.10			
TO NET PROFIT	5,049,351.99	8,077,197.65			
	<b>10,005,870.03</b>	<b>12,218,914.19</b>		<b>10,005,870.04</b>	<b>12,218,914.19</b>

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED

M/s. KISHAN CONSTRUCTION

**Sanjay Kumar**  
**SANJAY KUMAR**  
 (Proprietor)

Digitally signed by Sanjay Kumar  
 DN: cn=Sanjay Kumar, o=Kishan Construction, ou=Kishan Construction, email=skumar@kishanconstruction.com, postalCode=827013, serialNumber=1.2.840.113548.4.1.1, c=IN  
 Date: 2024.03.31 10:10:05 +05'30'

FOR SPGK & ASSOCIATES  
  
 M. No. 552943  
 FRN:021651N  
 MEMBER SHIP NO-552943  
 FRN-021651N  
 DATE- 29.09.2024

UDIN : 24552943BKADMW6381