



**M/S KUMAR BUILDERS & DEVELOPERS**

Jeolgora, K.G,Ashram, Dhanbad

Trading & Profit and Loss account for the period of 01.04.2020 to 31.03.2021

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To, <u>Opening W.I.P</u>	0.00	By, <u>Gross receipts</u>	19,53,750.00
" <u>Material Purchase</u>	83,14,497.00	(Tr from Advance)	
" <u>Labour charges</u>	13,63,700.00		
" <u>Freight charges</u>	79,110.00		
" <u>Salary to Staff</u>	2,64,000.00	" <u>Work in progress</u>	94,36,787.00
" <u>Printing &amp; Stationery</u>	12,569.00		
" <u>Travelling &amp; Conveyance</u>	1,55,956.00		
" <u>Registration &amp; fees</u>	7,72,750.00		
" <u>Postage &amp; Courier exp.</u>	4,251.00		
" <u>Electricity Charges</u>	14,562.00		
" <u>Telephone Charges</u>	4,200.00		
" <u>Legal Charges</u>	22,500.00		
" <u>Bank Commission</u>	4,984.00		
" <u>General Expenses</u>	62,634.00		
" <u>Depreciation W.Off</u>	24,296.00		
" <u>Net Profit</u>	6,10,528.00		
( <u>Transferred to</u>			
<u>P/L Appropriation)</u>	-----		-----
	Rs 1,13,90,537.00		Rs. 1,13,90,537.00
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Certified on the basis of documents produced to us

Place : Jamshedpur  
Date : 02/07/2021



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Jeolgora, K.G. Ashram Dhanbad

**PROFIT AND LOSS APPROPRIATION ACCOUNT AS ON 31.03.2021**

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
		By, Net profit transferred from P/L Account	6,10,528.00
To, <u>Salary to partners</u>			
“ Manbharan Pandit	1,20,000.00		
“ Sudhir Ranjan Lala	1,20,000.00		
“ Arjun Kumhar	1,20,000.00		
“ Sanjay Kumar	<u>1,20,000.00</u>		
	4,80,000.00		
To, <u>Share of profit transferred to</u>			
“ Manbharan Pandit	32,632.00		
“ Sudhir Ranjan Lala	32,632.00		
“ Arjun Kumhar	32,632.00		
“ Sanjay Kumar	<u>32,632.00</u>		
	1,30,528.00		
	<u>Rs.6,10,528.00</u>		<u>Rs.6,10,528.00</u>



**M/S KUMAR BUILDERS & DEVELOPERS**

Jeogora, K.G., Ashram, Dhanbad

**PARTNERS CAPITAL ACCOUNT AS ON 31.03.2021**

**Manbharan Pandit**

Capital introduced	6,11,000.00	
Add: Salary	1,20,000.00	
Add: Share of profit	<u>32,632.00</u>	
	Rs. 7,63,632.00	
Less: Withdrawls	<u>25,000.00</u>	Rs. 7,38,632.00

**Sudhir Ranjan Lala**

Capital introduced	6,11,000.00	
Add: Salary	1,20,000.00	
Add: Share of profit	<u>32,632.00</u>	
	Rs. 7,63,632.00	
Less: Withdrawls	<u>25,000.00</u>	Rs. 7,38,632.00

**Arjun Kumhar**

Capital introduced	6,11,000.00	
Add: Salary	1,20,000.00	
Add: Share of profit	<u>32,632.00</u>	
	Rs. 7,63,632.00	
Less: Share of profit	<u>25,000.00</u>	Rs. 7,38,632.00

**Sanjay Kumar**

Capital introduced	6,11,000.00	
Add: Salary	1,20,000.00	
Add: Share of profit	<u>32,632.00</u>	
	Rs. 7,63,632.00	
Less: Share of profit	<u>25,000.00</u>	Rs. 7,38,632.00



Financial year:2020-21  
Assesemnt year: 2021-22  
Status : Firm  
PAN : AAVFK5486D

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Jeogora, K.G.,Ashram, Dhanbad

Computation of Income as on 31.03.2021

Net profit as per P/L account Rs. 1,30,528/-

Tax on above	Rs. 39158/-
Add: Education cess @4%	Rs. <u>1566/-</u>
Net tax payable	Rs. 40724/-

