SHIVAM CONSTRUCTIONS

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Cost of Sales	3,47,81,047	By Sales	3,76,08,000
To Gross Profit b/d	28,26,953		
	3,76,08,000		3,76,08,000
To Audit Fees	10,000	By Gross Profit b/d	28,26,953
" Advertisement Expenses	3,45,500	By IT Refund	5,300
" Bank Charges	30,628	By Miscellaneous Expenses	5,000
" Electricity Charges	1,45,000		
" Office Expenses	99,327		
" Professional Taxes	2,500		
" Printing & Stationary	2,000		
" Staff Salary	12,97,194		
" Depreciation	1,79,619		
Profit Before Taxation	7,25,485		
Provision For Taxation	2,26,351		
By NET Profit transferred to Partners' A/c	4,99,134		
	28,37,253		28,37,253

In terms of our report attached.
For SHARMA SUPRIYA & ASSOCIATES
Firm Registration No.031026C
Chartered Accountants

NARENDRA KUMAR SINGH

SHIVAM CONSTRUCTIONS
(Proprietor)

Place : Patna
Date : 30/09/2023

(CA SUPRIYA SHARMA)
Membership No. 430406
UDIN :- 23430406BGYKGB9421

SHIVAM CONSTRUCTIONS
(SCHEDULE TO ACCOUNTS AS ON 31.03.2023)

SCHEDULE - A

PARTNER'S CAPITAL ACCOUNT

SRI NARENDRA KUMAR SINGH	DEBIT	CREDIT
Opening Balance		16,07,04,676
Capital Introduced		1,60,00,000
Profit Distributed of C.Y		4,49,220
Drawings for the year	-	
Closing Balance	17,71,53,896	
	17,71,53,896	17,71,53,896

SRI SANJAY KUMAR	DEBIT	CREDIT
Opening Balance		5,59,149
Capital Introduced		-
Profit Distributed of C.Y		24,957
Drawings for the year	-	
Closing Balance	5,84,106	
	5,84,106	5,84,106

SRI SANJEEV KUMAR SINGH	DEBIT	CREDIT
Opening Balance		46,59,149
Capital Introduced		-
Profit Distributed of C.Y	-	24,957
Drawings for the year	-	
Closing Balance	46,84,105	
	46,84,105	46,84,105

SCHEDULE - B

DETAILS OF FIXED ASSETS & DEPRECIATION

ASSETS	W.D.V. as on 01.04.22	Addition	Total	Depreciation	W.D.V. as on 31.03.23
Furniture & Fixtures	9,34,902	-	9,34,902	93,490.00	8,41,412
Computer & Peripherals	31,060	-	31,060	12,424.00	18,636
Plant & Machineries	4,91,367	-	4,91,367	73,705.00	4,17,662
	14,57,329	-	14,57,329	1,79,619	12,77,710

