## SRI MATESHWARI CONSTRUCTIONS

108, HARIOM COMMERCIAL COMPLEX, NEW DANK BANGLOW ROAD, PATNA

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025**

| | PARTICULARS | Note No. | As at 31/03/2025 Rs. | Rs. | As at 31/03/2024 Rs. | Rs. |
|---|---|---|---|---|---|---|
| I | **Revenue from operations:** | 17 | 10,70,92,605.49 | | 10,45,83,803.32 | |
| II | **Other Income** | 18 | 1,09,28,106.00 | | 1,27,02,177.00 | |
| III | **Total Income (I + II)** | | | 11,80,20,711.49 | | 11,72,85,980.32 |
| IV | **Expenses** | | | | | |
| | Cost of Construction | 19 | 8,52,03,817.61 | | 9,38,19,400.38 | |
| | Purchases of Stock in Trade | 20 | - | | - | |
| | Changes in inventories of finished goods, work in progress and Stock-in- trade | 21 | - | | - | |
| | Employee benefits expense | 22 | 18,17,019.00 | | 16,50,868.00 | |
| | Finance Costs | 23 | 1,85,873.00 | | 4,58,791.00 | |
| | Depreciation and amortization expenses | 24 | 13,62,423.00 | | 16,01,921.00 | |
| | Other Expense | 25 | 8,91,259.42 | | 8,44,311.83 | |
| | **Total Expense** | | | 8,94,60,392.03 | | 9,83,75,292.21 |
| V | **Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)** | | | **2,85,60,319.46** | | **1,89,10,688.11** |
| VI | **Exceptional items (specify nature & provide note/delete if none)** | | | - | | - |
| VII | **Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)** | | | **2,85,60,319.46** | | **1,89,10,688.11** |
| VIII | **Extraordinary Items (specify nature & provide note/delete if none)** | | | - | | - |
| IX | **Profit before, partners' remuneration and tax (VII-VIII)** | | | **2,85,60,319.46** | | **1,89,10,688.11** |
| X | **Partners' remuneration*** | | | 26,50,000.00 | | 23,42,000.00 |
| XI | **Profit before tax (IX- X)** | | | **2,59,10,319.46** | | **1,65,68,688.11** |
| XII | **Tax expense:** | | | | | |
| | (1) Current tax | | 90,38,008.00 | | 57,83,469.00 | |
| | (2) Tax Liability for earlier years | | 7,134.00 | | | |
| | (2) Deferred tax | | - | 90,45,142.00 | - | 57,83,469.00 |
| XIII | **Profit/(Loss) for the period from continuing operations (IX - XII)** | | | **1,68,65,177.46** | | **1,07,85,219.11** |
| XIV | **Profit/(Loss) for the period from discontinuing operations** | | | | | - |
| XV | **Tax expense of discontinuing operations** | | | - | | - |
| XVI | **Profit/(Loss) from discontinuing operations (after tax) (XIV-XV)** | | | - | | - |
| XVI | **Profit/(Loss) for the period (XIII + XVI)** | | | **1,68,65,177.46** | | **1,07,85,219.11** |
| | See accompanying notes to the financial statements | 2 | | | | |

For and on behalf of the Firm

Partner

Partner

As per our report of even date

**For SUBODH GOEL & CO.**

Chartered Accountants

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

**SUBODH KUMAR GOEL**

PARTNER

M. No. 74835

Place : Patna

Date: 01-07-2025

## NOTES FORMING PARTS OF STATEMENT OF PROFIT AND LOSS

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `17'** | | | | |
| **REVENUE FROM OPERATION** | | | | |
| Sales | | 10,70,92,605.49 | | 10,45,83,803.32 |
| TOTAL | | **10,70,92,605.49** | | **10,45,83,803.32** |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `18'** | | | | |
| **OTHER INCOME** | | | | |
| Interest | | 1,04,64,495.00 | | 1,25,34,177.00 |
| Balance Written Off | | 2,95,611.00 | | - |
| Rental Income | | 1,68,000.00 | | 1,68,000.00 |
| TOTAL | | **1,09,28,106.00** | | **1,27,02,177.00** |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `19'** | | | | |
| **COST OF CONSTRUCTION** | | | | |
| Construction Expense | | 8,52,03,817.61 | | 9,38,19,400.38 |
| TOTAL | | **8,52,03,817.61** | | **9,38,19,400.38** |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `20'** | | | | |
| **PURCHASE** | | | | |
| Others | | | | |
| TOTAL | | - | | - |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `21'** | | | | |
| **CHANGE IN INVENTORIES** | | | | |
| Opening Inventory | | - | | - |
| Less: Closing Inventory | | - | | - |
| TOTAL | | - | | - |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `22'** | | | | |
| **EMPLOYEE BENEFITS EXPENSES** | | | | |
| Salaries | | 18,17,019.00 | | 16,50,868.00 |
| Staff Welfare | | - | | - |
| TOTAL | | **18,17,019.00** | | **16,50,868.00** |

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `23'** | | | | |
| **FINANCE COST** | | | | |
| Interest on Axis Car Loan | | 87,743.00 | | 2,79,662.00 |
| Interest on ICICI Car Loan | | 98,130.00 | | 1,78,844.00 |
| Interest on TDS | | - | | 285.00 |
| | | | | - |
| **TOTAL** | | **1,85,873.00** | | **4,58,791.00** |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `24'** | | | | |
| **DEPRECIATION** | | | | |
| Depreciation and Amortisation Expenses | | 13,62,423.00 | | 16,01,921.00 |
| **TOTAL** | | **13,62,423.00** | | **16,01,921.00** |

| Particulars | As at 31 March 2025 | | As at 31 March 2024 | |
|---|---|---|---|---|
| | Rupees | Rupees | Rupees | Rupees |
| **NOTE `25'** | | | | |
| **OTHER EXPENSES** | | | | |
| Audit Fee | 1,50,000.00 | | 1,50,000.00 | |
| Accounting Charges | - | | 50,000.00 | |
| Advertisement | 67,546.00 | | 5,310.00 | |
| Bank Charges | 11,000.86 | | 263.83 | |
| Electricity Expenses | 58,500.00 | | 55,000.00 | |
| Fee, Rate & Taxes | 92,324.06 | | 79,800.00 | |
| Office expenses and Maintainance Charges | 50,476.99 | | 97,133.00 | |
| Printing & Stationary | 3,570.00 | | 400.00 | |
| Rent | 1,54,800.00 | | 1,44,000.00 | |
| Repair & Maintenance | - | | 56,199.00 | |
| Round Off | 705.17 | | - | |
| Computer and Telephone Charges | 1,300.00 | | 4,248.00 | |
| Insurance | 1,41,847.80 | | 1,26,123.00 | |
| Vehicle Expenses | 1,59,188.54 | 8,91,259.42 | 75,835.00 | 8,44,311.83 |
| **TOTAL** | | **8,91,259.42** | | **8,44,311.83** |

SUBODH GOEL & COMPANY PATNA CHARTERED ACCOUNTANTS