

b. panda & company

chartered accountants

Block-B, 1st Floor

Bhagaban Tower

Cuttack Road

Bhubaneswar-751006

phone -0674-2575216

M/S SRI JAGANNATH PROMOTERS & BUILDERS

GIRI ROAD , BERHAMPUR , GANJAM

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

To Opening Work in Progress	26,12,34,775.17	By Receipt from Customers(SKGW)	9,51,51,684.16
To Advertisement & Branding	3,07,438.98	By Closing Work In Progress	31,74,86,557.60
To Audit Fees	30,000.00		
To Bad Debt	2,00,000.00		
To Bank A/c. Wiped Off	9,203.43		
To Bank Charges Paid	9,342.10		
To Bonus to Employees	1,06,250.00		
To Brokerage & Commission	17,72,794.00		
To Building Materials	2,41,63,811.72		
To Business Promotion Expenses	1,39,945.00		
To Cement	10,44,546.90		
To Consultancy Charges	16,19,232.18		
To Contingency Expenses to Staff	26,90,352.00		
To Depreciation	6,28,994.39		
To DG Set (Project)	39,66,581.00		
To Electrical Goods	1,31,02,306.23		
To Electrical Installation (Infra Cost)	27,75,271.83		
To Electricity & Water Charges	9,14,181.00		
To Employer's Contribution to EPF	28,800.00		
To Fire Fighting Expenses	64,38,339.40		
To Fuel Expenses	3,600.00		
To Govt. Fees & Charges	8,51,837.00		
To Govt. NRD Deposits & Charges (Electrical)	18,05,230.00		
To Hardware Goods	15,99,711.29		
To Hire Charges (JCB)	14,81,960.00		
To Insurance Charges (Project)	2,83,200.00		
To Insurance Charges (Vehicle/Fire)	61,214.00		
To Int. on Project Loan (DCB Bank)	65,36,531.00		
To Interest on EPF	1,44,586.00		
To Interest on TDS	25,095.00		
To Interest on Vehicle Loan	6,604.22		
To Interest Paid on Cancellation	9,00,000.00		
To Iron & Steel	10,45,917.89		
To Legal Fees	23,500.00		
To Miscellaneous Expenses (Office & Site)	2,65,556.91		
To Mosaic & Marble Materials	25,70,529.69		
To Office Rent	3,41,000.00		
To Paint & Chemicals	41,34,027.54		
To Project Housekeeping Services (SKGW-I)	2,85,170.45		
To Project Lifts	31,31,593.26		
To Repair & Maintenance	45,594.90		
To STT Expenses on Liquid Fund Investment	221.41		
To Sanitary & PHD Fittings	85,48,784.00		
To Size Wood & Ply Items	9,15,343.28		
To Skilled Labour Charges	3,78,93,001.24		
To Sports Club Expenses (Project)	28,18,378.36		
To Staff Salary & Wages	10,08,300.00		
To Telephone Expenses	53,363.81		
To Transportation Charges	4,03,356.50		
To Unskilled Labour Charges	48,16,087.00		
To Gross Profit Transferred to P&L			
Appropriation A/C	94,56,781.68		

41,26,38,241.7641,26,38,241.76

PLACE : BHUBANESWAR

DATED : 26/10/2022

For Sri Jagannath Promoters & Builders

Managing Partner

UDIN -

FOR B. PANDA & COMPANY
CHARTERED ACCOUNTANTS

(B. N. PANDA)

CHARTERED ACCOUNTANT

22052974 BAX DVE9241

b. panda & company

chartered accountants

Block-B, 1st Floor
Bhagaban Tower
Cuttack Road
Bhubaneswar-751006
phone -0674-2575216**M/S SRI JAGANNATH PROMOTERS & BUILDERS**
GIRI ROAD , BERHAMPUR , GANJAM**PROFIT & LOSS APPROPRIATION ACCOUNTS-2021-22**

To Salaries to Partners		By Transferred from Profit & Loss Account	94,56,781.68
Mr. P. K. Biswasroy	12,00,000.00	By Capital Gain on Liquid Fund	
Mr. K. Ch. Rath	12,00,000.00	Investment (Short Term)	21,16,039.59
		By Capital Gain on Sale of Land (Long Term)	6,81,16,911.00
Mrs. Umarani Biswasroy	12,00,000.00	By Interest on FD for BG (PNB)	4,00,487.00
Mrs.Sabita Rath	<u>12,00,000.00</u>	By Interest on FD (UCO)	1,36,536.00
	48,00,000.00	By Interest on FD (Indusind Bank)	1,19,066.36
To Provision for Taxation	1,65,48,144.00	By Interest on Investment (ZJSH (P) Ltd.	12,98,587.00
		By Interest on Elect. Security Deposit	38,819.00
To Divisible profit transfer to Partners Capital A/c			
Mr. P. K. Biswasroy	1,69,34,247.92		
Mr. K. Ch. Rath	1,92,66,802.26		
Mrs. Umarani Biswasroy	1,09,00,739.56		
Mrs.Sabita Rath	<u>1,32,33,293.89</u>		
	6,03,35,083.63		
	<u><u>8,16,83,227.63</u></u>		<u><u>8,16,83,227.63</u></u>

PLACE - BHUBANESWAR
DATED - 26/10/2022FOR B. PANDA & COMPANY
CHARTERED ACCOUNTANTS
(B. N. PANDA)
CHARTERED ACCOUNTANT

UDIN - 22092974 BAX DVE9241

For Sri Jagannath Promoters & Builders


Managing Partner

M/S SRI JAGANNATH PROMOTORS & BUILDERS
GIRI ROAD , BERHAMPUR , GANJAM

SRI P. K. BISWASROY'S CAPITAL ACCOUNT

To Capital Withdrawal	22,42,860.07	By Openig Balance	2,33,02,876.34
To Health Insurance Premium & Others	24,071.00	By Salary	12,00,000.00
To Self Ass. Tax & Advance Income Tax	2,00,000.00	By Capital Contribution	8,12,500.00
To Closing Balance	3,97,82,693.19	By Share of Profit	1,69,34,247.92
	<u>4,22,49,624.26</u>		<u>4,22,49,624.26</u>

SRI KAILASH RATH'S CAPITAL ACCOUNT

To Capital Withdrawal	22,42,860.07	By Openig Balance	2,98,49,828.70
To Health Insurance Premium & Others	1,09,678.00	By Salary	12,00,000.00
To HDFC Home Loan (Nadighosh)	2,76,936.00	By Capital Contribution	8,12,500.00
To Advance Income Tax (AY 2022-23)	2,00,000.00	By Share of Profit	1,92,66,802.26
To Advance Income Tax (AY 2021-22)	2,00,000.00		
To Closing Balance	4,80,99,656.89		
	<u>5,11,29,130.96</u>		<u>5,11,29,130.96</u>

SMT. UMARANI BISWASROY'S CAPITAL ACCOUNTS

To Capital Withdrawal	8,57,740.05	By Openig Balance	1,67,31,404.72
To Health Insurance Premium & Others	55,346.00	By Salary	12,00,000.00
To Self Ass. Tax & Advance Income Tax	1,50,000.00	By Share of Profit	1,09,00,739.56
To Closing Balance	2,77,69,058.23		
	<u>2,88,32,144.28</u>		<u>2,88,32,144.28</u>

SMT. SABITA RATH'S CAPITAL ACCOUNTS

To Capital Withdrawal	8,57,740.05	By Openig Balance	3,83,98,703.73
To Health Insurance Premium & Others	1,04,789.00	By Salary	12,00,000.00
To Self Ass. Tax & Advance Income Tax	12,64,690.00	By Share of Profit	1,32,33,293.89
To Closing Balance	5,06,04,778.57		
	<u>5,28,31,997.62</u>		<u>5,28,31,997.62</u>



For Sri Jagannath Promoters & Builders

Therm
Managing Partner

M/S. SRI JAGANNATH PROMOTERS & BUILDERS

GIRI ROAD , BERHAMPUR, GANJAM

SCHEDULE - 6

DEPRECIATION STATEMENT OF THE PERIOD 2021-22

Sl. No.	Name of the Asset	Rate of Depreciation	Opening Balance	ADDITION MORE THAN 6 MONTH	LESS THAN 6 MONTH	Sale/write off	Balance loss/profit	Total	Depreciation Amount	W.D.V as on 31.3.2022
1	AIR CONDITIONER & COOLER	15%	1,06,788.30	-	-	-	-	1,06,788.30	16,018.24	90,770.05
2	AQUAGUARD	15%	9,762.16	-	-	-	-	9,762.16	1,464.32	8,297.83
3	CAMERA (DIGITAL)	15%	995.61	-	-	-	-	995.61	149.34	846.26
4	CASH COUNTING MACHINE	15%	1,004.06	-	-	-	-	1,004.06	150.61	853.45
5	COMPUTER PRINTER	15%	19,103.72	-	-	-	-	19,103.72	2,865.56	16,238.17
6	DRILL MACHINE	15%	9,974.11	-	-	-	-	9,974.11	1,496.12	8,478.00
7	EPABX	15%	18,111.73	-	-	-	-	18,111.73	2,716.76	15,394.97
8	FAN	15%	2,027.09	-	-	-	-	2,027.09	304.06	1,723.03
9	FORTUNE CAR 2	15%	4,60,781.77	-	-	-	-	4,60,781.77	69,117.27	3,91,664.50
10	G.C.SHEETS	15%	2,19,703.79	-	-	-	-	2,19,703.79	32,955.57	1,86,748.22
11	INNOVA CYSTA CAR	15%	11,05,421.59	-	-	-	-	11,05,421.59	1,65,813.24	9,39,608.35
12	INVERTER/BATTERY	15%	41,932.28	-	-	-	-	41,932.28	6,289.84	35,642.44
13	PUMP SET	15%	1,34,515.70	-	-	-	-	1,34,515.70	20,177.36	1,14,338.35
14	REFRIGERATOR	15%	1,154.64	-	-	-	-	1,154.64	173.20	981.44
15	STABILIZER	15%	12,632.46	-	-	-	-	12,632.46	1,894.87	10,737.59
16	TOOLS & EQUIPMENT	15%	23,771.41	-	-	-	-	23,771.41	3,565.71	20,205.70
17	TOYOTA FORTUNER CAR	15%	18,29,437.17	-	-	-	-	18,29,437.17	2,74,415.58	15,55,021.59
18	VIBRATOR	15%	1,920.75	-	-	-	-	1,920.75	288.11	1,632.64
			39,99,038.34	-	-	-	-	39,99,038.34	5,99,855.75	33,99,182.59
19	PROJECT POWER POINT	10%	40,389.52	-	-	-	-	40,389.52	4,038.95	36,350.56
20	FURNITURE & FIXTURE	10%	73,822.22	-	-	-	-	73,822.22	7,382.22	66,440.00
21	STEEL STORAGE CONTAINI	10%	1,38,994.79	-	-	-	-	1,38,994.79	13,899.48	1,25,095.31
			2,53,206.52	-	-	-	-	2,53,206.52	25,320.65	2,27,885.87
22	COMPUTER	40%	9,544.97	-	-	-	-	9,544.97	3,817.99	5,726.98
			9,544.97	-	-	-	-	9,544.97	3,817.99	5,726.98
23	LAND	0	9,58,91,684.85	-	43,58,002.00	5,10,589.00	-	9,97,39,097.85	-	9,97,39,097.85
			9,58,91,684.85	-	43,58,002.00	5,10,589.00	-	9,97,39,097.85	-	9,97,39,097.85
			10,01,53,474.68	-	43,58,002.00	5,10,589.00	-	10,40,00,887.68	6,28,994.39	10,33,71,893.29



For Sri Jagannath Promoters & Builders

[Signature]
Managing Partner

**SCHEDULED ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON
31ST MARCH, 2022**

SCHEDULE - 1

SECURED LOANS*

DBC Bank Ltd (Loan A/c.)	1,01,31,000.00	
DBC Bank (Escrow) A/c. No. 16756200000277	50,65,720.00	1,51,96,720.00

SCHEDULE - 2

EXPENCES PAYABLE

Audit Fees Payable(B.Panda & Co.)	63,750.00	
EPF Payable	51,715.00	
Electricity & Water Charges Payable	6,375.00	
Telephone Expenses Payable	4,478.00	
TDS Payable	1,86,454.00	
Govt. Fees & Charges Payable	2,00,000.00	
Salary & Wages Payable	48,415.00	
Contingency Expenses Payable	1,98,056.00	7,59,243.00

SCHEDULE - 3

SUNDRY CREDITOR/ SUNDRY DEBTORS

	DEBIT	CREDIT
AAKAR ACHITECHS	2,00,000.00	
AAKAR ACHITECHS(SKGW-II)	2,00,000.00	
AAKAR ARCHITECTS(Shreekhetra , Phase -ii)	1,44,433.00	
Adarsh Agrawal (Skilled Labour Contractor)		17,82,000.00
Amlan Mitra (Contractor)		17,52,200.00
Anubhav Agrawal (Contractor)		18,90,900.00
Ashok Kumar Dash (Electrical Contractor)	1,50,000.00	
AVI Planners Pvt. Ltd.	2,36,000.00	
City Sanitary & Tiles		28,026.00
Ciar Aqua pvt. Ltd.		5,25,000.00
Costa Sports Systems Pvt. Ltd.		1,06,157.00
Diganta		1,180.00
Earth and Environment	96,000.00	
G & T Fitness World		20,665.00
Gugusys Smart Solutions Pvt. Ltd.	12,38,889.00	
Highco Engineers Pvt. Ltd.	37,64,093.05	
Imperial Pools	2,22,352.00	
Jagannath Panda (Contractor)		18,95,850.00
Jai Bajrans Stone		50,000.00
Jaico Electronics (P) Ltd.	20,52,167.00	
Jibanendu Patra (Advocate)	20,000.00	
Ji Associates	27,22,221.00	
Kalicharan Dash (Contractor)		19,15,650.00
Karan Enterprises (Elect. Contractor)		12,28,612.00
Kay Bee Sales & Services		17,98,936.00
Kiranbala Agrawal (Contractor)		17,82,000.00
Manoranjan Khuntia-Plantation		10,238.00
MOR Salim SK		9,800.00
Nihar Ranjan Mahali (Contractor)		19,45,350.00
Nu Vista Ltd.	20,506.00	
Om Prakash Bhabani Sankar Parija-TT Table	1,35,000.00	
Padmabati Engeneering	93,779.00	
Pankaj Vyas		21,000.00
P K Enterprises		4,78,929.60
P P Plywood Trade		3,69,856.08
Pravat Industrial Power		1,05,567.00
Purbanchal Trading Company		58,680.42



For Sri Jagannath Promoters & Builders

(Signature)
Managing Partner

Rahul Agrawal (Contractor)		19,40,400.00
S H Enterprises		1,003.00
S K Engineering India Pvt. Ltd.		4,401.00
Sanjay Balia (Contractor)		15,84,000.00
Sarat Nayak (Garden Contractor)		28,000.00
Satyabrata Pani (Contractor)		19,45,350.00
Sevenstar Electromechanical (I) Pvt. Ltd	8,11,705.00	
Sevenstar Intelligent Security (I) Pvt. Ltd		3,00,486.00
Shree Ganesh Sanitation		1,31,705.00
Shree Ram Aluminium Industries Pvt. Ltd.		87,498.40
Sidharth Enterprises		87,572.47
Soumyaranjan Choudhury (Contractor)		19,40,400.00
SPD Constuction Ltd (SKGW)	13,10,814.50	
SPS Associates		2,68,000.00
Srikanta Agency		1,05,703.92
Srikrushna Pati (Contractor)		18,41,400.00
Subhadra Sani Plaza		55,790.10
Subhashree Aluminium & Steel Works	2,34,037.62	
Sun Temple International	731.00	
Susant Dash (Office Rent)		2,750.00
Technocrat Enterprisers		32,466.00
Trivendra Singh	10,985.00	
United Services		5,05,903.00
Ushadevi Agrawal (Contractor)		19,20,600.00
Vinaya Agro Sales Corporation		2,844.00
Vinayak Sanitation		3,10,001.00
Whiteshark Energy Pvt. Ltd.	5,44,000.00	

GRAND TOTAL

1,42,07,713.17 3,08,72,870.99

SCHEDULE - 4

TAX & DUTIES

Provision for Income Tax Fy 2021-22	1,65,48,144.00	1,65,48,144.00
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SCHEDULE - 5

OTHER LIABILITIES

Advance Maint Charges Received (SKGW)	56,196.00	
Curpus Fund Received (SKGW Project)	2,34,150.00	
L/Cess Receipts (SKGW-I)	12,67,625.00	
Flat Advance Refund (21-22) (SKGW)	2,03,718.00	
Retention Money of Vendor & Contractor	1,13,71,793.48	
Prop. Recpt for Land on Sale of Flat (SKGW)	34,17,44,349.00	
Security Money (Virtuous Technologys)	4,00,481.00	
Society Maintenance Charges (Shree Mahodadhi Nilaya)	1,32,894.00	
Society (NRD), Mahodadhi Nilaya	3,70,000.00	
SPD Construction Ltd. (SKGW) Security Retained	51,00,000.00	
GST Payable (2021-22)	26,861.00	
TDS Receipt on Booking of Flats (Shree khetra Greenwood)	3,910.52	36,09,11,978.00

SCHEDULE - 6

FIXED ASSETS (Scheduled Attached)

10,33,71,893.29 10,33,71,893.29

SCHEDULE - 7

INVESTMENT

BG NO-2977ILG002513 (PNB) (Project-Shreekhetra Greenwood)	87,46,142.00	
BG NO-2977ILG003313 (PNB) (Project-Shreekhetra Greenwood)	3,17,619.00	
ZJSH SPV PVT. LTD (Investment A/c)	4,14,86,780.00	5,05,50,541.00



For Sri Jagannath Promoters & Builders

[Handwritten Signature]

Managing Partner

SCHEDULE - 8**CASH IN HAND**

Bhubaneswar	20,15,683.00	20,15,683.00
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SCHEDULE -9**CASH AT BANK**

United Bank of India- 111	1,13,561.99	
DCB Bank Ltd-15121900000189	1,89,13,779.85	
DCB Bank Ltd (Escrow) 064	91,47,283.00	
Indus Ind Bank	3,057.11	
Axis Bank Ltd,Aiginia (Site Account)	<u>82,820.90</u>	2,82,60,502.85

SCHEDULE -10**ADVANCES FOR LAND PURCHASES**

Kausalya Samal	2,00,000.00	
Sasanka Sekhar Mohanty	<u>9,00,000.00</u>	11,00,000.00

SCHEDULE -11**SECURITY DEPOSITS**

CESU BCDD-II (Security -SKGW)	5,21,110.00	
Electricity Security Deposit,Bhubaneswar	17,547.00	
House Rent Security Deposit (Bhubaneswar)	75,000.00	
Telephone Security Deposit-Reliance Telecom	5,700.00	
Telephone Security Deposit,Bhubaneswar	11,220.00	
Security Deposit with BDA(SKGW))	39,288.00	
Security with Land Owner (Shreekhetra Greenwood)	<u>1,20,000.00</u>	7,89,865.00

SCHEDULE -12**OTHER ADVANCES**

Mobilisation Advances (Karan Enterprises)	1,52,356.00	
Nahasana Nayak	1,70,000.00	
Habibur Rehman	5,000.00	
Subrat Dash (Project Cash)	1,55,837.00	
Bijay Mohapatra (Off Staff)	<u>1,85,000.00</u>	6,68,193.00

SCHEDULE -13**TAX & DUTIES**

Advance Income Tax (FY 2021-22)	1,50,00,000.00	
GST Receivable from Customers (2017-18)	13,768.00	
GST Receivable from Customers (2018-19)	1,42,216.71	
VAT Receivable from Customers (2018-19)	2,06,671.00	
Income Tax Recovered (03.03.2022) from PNB	3,02,807.92	
Input CGST A/c.	1,25,09,593.71	
Input SGST A/c.	1,25,09,596.19	
TDS deducted by Indusind Bank (2021-22)	11,602.00	
TDS deducted by TPCODL (2021-22)	1,871.00	
TDS by ZJSH P Ltd (21-22)	1,29,859.00	
TDS Deducted by Customer (2021-22)	11,90,706.43	
TDS on FD PNB (2021-22)	15,026.00	
TDS on FD UCO (2021-22)	16,818.00	
TDS Suspense A/c, on FD (PNB) for 2021-22	<u>43,658.00</u>	4,20,94,193.96



PLACE - BHUBANESWAR

DATED - 26/10/2022

FOR B. PANDA & COMPANY
CHARTERED ACCOUNTANTS

(B. N. PANDA.)

CHARTERED ACCOUNTANT

UDIN - 22052974 BAX DVE 9241

For Sri Jagannath Promoters & Builders

Managing Partner