

# MANAFULI INFRASTRUCTURE LLP

## STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	Note No.	Figures for the Year Ended 31/03/2024 (Rs)	Figures for the Year Ended 31/03/2023 (Rs)
I) <b><u>INCOME</u></b>			
Other Income	10	318,500.00	13,100.00
II) <b>TOTAL INCOME</b>		318,500.00	13,100.00
III) <b><u>EXPENSES</u></b>			
Purchases and Development Cost	11	5,625,038	6,468,908
Changes in Inventories Of Finished Goods, WIP	12	(5,306,538)	(6,468,908)
Other Expenses	13	26,970	354,224
<b>TOTAL EXPENDITURE</b>		345,470	354,224
IV) <b>Net Profit Before Tax ( II - III)</b>		<b>(26,970)</b>	<b>(341,124)</b>
V) <b>Provision for Tax</b>			
VI) <b>Profit/ (Loss) After Tax (IV - V)</b>		<b>(26,970)</b>	<b>(341,124)</b>
Profit transferred to Partners Account		(26,970)	(341,124)
Profit transferred to Reserves and surplus		-	-
Significant Accounting Policies	14		
Notes to Financial Statements	15		

MANAFULI INFRASTRUCTURES LLP

*J. Chowdhary*

Designated Partner

DPIN : 01382768

Designated Partner

MANAFULI INFRASTRUCTURES LLP

*Vineet Agarwal*

Designated Partner

Vineet Agarwal

DPIN : 09520287

Designated Partner



# MANAFULI INFRASTRUCTURE LLP

## STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2024

PARTICULARS	Note No.	Figures As At 31/03/2024 (Rs.)	Figures As At 31/03/2023 (Rs.)
<b>I. CONTRIBUTION AND LIABILITIES</b>			
<b>(1) Partner's Fund</b>			
Contribution Received	1	1,000,000	1,000,000
Partner's Current Account	2	10,202,639	4,440,439
<b>Total Capital Account</b>		<b>11,202,639</b>	<b>5,440,439</b>
<b>(2) Liabilities</b>			
Short Term Advance	3	-	550,000
Trade Payable	4	914,150	896,191
Other Current Liabilities	5	5,177	-
<b>Total Capital &amp; Liabilities</b>		<b>12,121,966</b>	<b>6,886,630</b>
<b>II. ASSETS</b>			
<b>(1) Fixed Assets</b>			
<b>(2) Non Current Assets</b>			
Non Current Investment		-	-
<b>(3) Current Assets</b>			
Inventories	6	11,775,446	6,468,908
Loans & Advances	7	-	100,000
Cash & Bank Balances	8	70,626	317,722
Other Current Assets	9	275,895	-
<b>Total Assets</b>		<b>12,121,967</b>	<b>6,886,630</b>
Significant Accounting Policies	14		
Notes to Financial Statements	15		

MANAFULI INFRASTRUCTURES LLP

*Ajay Chowdhary*

Designated Partner  
Ajay Chowdhary  
DPIN : 01382768

Designated Partner

MANAFULI INFRASTRUCTURES LLP

*Vineet Agarwal*

Designated Partner  
Vineet Agarwal  
DPIN : 09520287

Designated Partner

**MANAFULI INFRASTRUCTURE LLP**  
**MANAFULI HOUSE, 1ST FLOOR, BARUIPUR ROAD, AMTALA**  
**P.O. KANYANAGAR, P.S. BISHNUPUR**  
**KOLKATA - 700001**  
**LLPIN: ABA-8481**

**ASSESSMENT YEAR : 2024-2025**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**SCHEDULE 1: CONTRIBUTION RECEIVED**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
<b><u>Partners Capital Accounts</u></b>		
(a) <u>Ajay Chowdhary</u>	550,000	550,000
	<b>550,000</b>	<b>550,000</b>
(b) <u>Mohit Agarwal</u>	390,000	390,000
	<b>390,000</b>	<b>390,000</b>
(c) <u>Vineet Agarwal</u>	60,000	60,000
	<b>60,000</b>	<b>60,000</b>
<b>Total</b>	<b>1,000,000</b>	<b>1,000,000</b>

**SCHEDULE 2: PARTNERS CURRENT ACCOUNT**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
<b><u>Partners Current Accounts</u></b>		
<b>01</b> <u>Ajay Chowdhary</u>		
Opening Balance	(156,825)	-
Add: Introduction during the Year	(45,000)	28,816
Add: Interest on Capital	-	1,977
Add: Net Profit (Loss) During The Year	(14,834)	(187,618)
	<b>(216,659)</b>	<b>(156,825)</b>
<b>02</b> <u>Mohit Agarwal</u>		
Opening Balance	2,115,448	-
Add: Introduction during the Year	3,001,000	2,105,000
Add: Interest on Capital	259,364	143,486
Add: Net Profit (Loss) During The Year	(10,518)	(133,038)
	<b>5,365,293</b>	<b>2,115,448</b>
<b>03</b> <u>Vineet Agarwal</u>		
Opening Balance	2,481,817	-
Add: Introduction during the Year	2,317,716	2,340,000
Add: Interest on Capital	256,090	162,284
Add: Net Profit (Loss) During The Year	(1,618)	(20,467)
	<b>5,054,004</b>	<b>2,481,817</b>
<b>Total</b>	<b>10,202,639</b>	<b>4,440,439</b>

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**SCHEDULE 3: SHORT TERM ADVANCE**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Advance against Flats & Shops (as per details attached)	-	550,000
<b>Total</b>	-	550,000

**SCHEDULE 4: TRADE PAYABLE**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Sundry Creditors For Expenses (as per details attached)	914,150	896,191
<b>Total</b>	914,150	896,191

**SCHEDULE 5: OTHER CURRENT LIABILITIES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
TDS Payable	4,603	-
GST RCM Payable	574	-
<b>Total</b>	5,177	-

**SCHEDULE 6: INVENTORIES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Work-in-Progress (As Certified by Management)		
Land	5,900,000	5,900,000
WIP - Manafuli Usha	5,875,446	568,908
<b>Total</b>	11,775,446	6,468,908

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**ASSESSMENT YEAR : 2024-2025**

**SCHEDULE 7: LOANS & ADVANCES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
<b><u>Advance against Creditor</u></b>		
Ashis Kumar Chakraborty	-	100,000
<b>Total</b>	-	100,000

**SCHEDULE 8: CASH & BANK BALANCES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
<b>Cash &amp; Cash Equivalent</b>		
Cash in Hand	28,813	3,348
Balance with Banks in Current Accounts:-		
HDFC Bank	41,813	314,374
BL Saha Road (A/c No 50200066945701)		
<b>Total</b>	<b>70,626</b>	<b>317,722</b>

**SCHEDULE 9: OTHER CURRENT ASSETS**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
GST Receivables	275,895	-
<b>Total</b>	<b>275,895</b>	-

**SCHEDULE 10: OTHER INCOME**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Sale of Scrap	-	13,100
Sale of Material	318,500	-
<b>Total</b>	<b>318,500</b>	<b>13,100</b>

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**ASSESSMENT YEAR : 2024-2025**

**SCHEDULE 11: PURCHASE & DEVELOPMENT COST**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Purchase of Material	318,500	-
Purchase of Land	-	5,900,000
Development Cost	5,306,538	568,908
<b>Total</b>	<b>5,625,038</b>	<b>6,468,908</b>

**SCHEDULE 12: CHANGE IN INVENTORIES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
<b>Opening Stock</b>		
a) Work In Progres	568,908.00	-
b) Land	5,900,000.00	-
Total(A)	6,468,908.00	-
<b>Closing Stock</b>		
a) Work In Progres	5,875,445.71	568,908.00
b) Land	5,900,000.00	5,900,000.00
Total(B)	11,775,445.71	6,468,908.00
<b>Total (A-B)</b>	<b>(5,306,537.71)</b>	<b>(6,468,908.00)</b>

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**ASSESSMENT YEAR : 2024-2025**

**SCHEDULE 13: OTHER EXPENSES**

Particulars	Figures for the Year Ended 31.03.2024 (Rs)	Figures for the Year Ended 31.03.2023 (Rs)
Audit Fees	10,000	10,000
Bank Charges	211	50
Electricity Expenses	563	7,041
Filing Fees	2,107	-
Incorporation Expenses	-	9,957
Interest on Capital Account	-	307,747
Interest on TDS	9	175
GST Late Fees	500	-
Office Expense	-	1,960
Parking Expense	120	-
Printing & Stationery	5,960	3,780
Professional Fees	-	2,200
Rates & Taxes	7,500	1,299
Sales Promotion	-	7,375
Trade License	-	1,750
Travelling Expenses	-	890
<b>Total</b>	<b>26,970</b>	<b>354,224</b>

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**WEST BENGAL - 743398**  
**LLPIN: ABA-8481**

**ASSESSMENT YEAR : 2024-2025**

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**NOTES ON ACCOUNTS**

**Accounting Policy**

The Concern prepare its account on accrual system of accounting in accordance with GAAP

**Revenue Recognition**

All the items of Income & Expenditure are recognised in Mercantile basis.

**Inventories**

Inventories are valued at Cost or Net Realisable Value which ever is less.

**Fixed Assets**

Fixed Assets are recorded at cost less depreciation.

**Depreciation**

Depreciation is provided at the method as per income tax act and as per rates prescribe by the income tax.

**Contingency**

Liability of contingent nature is not accounted for but mention by way of notes on account in view of uncertainty

**Retirement Benefits**

Retirement Benefits are accounted for on cash basis.

SCHEDULE REFERRED ABOVE FORMING PART OF THE ACCOUNT IN TERMS OF  
OUR REPORT OF EVEN DATE ANNEXED HEREWITH

**MANAFULI INFRASTRUCTURE LLP**  
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**ASSESSMENT YEAR : 2024-2025**

**Details Of Sundry Creditors**

	2023-24 Amount(₹)	2022-23 Amount(₹)
Gaurav S K Agarwal & Associates	10,000.00	10,000.00
Gaurav Agarwal HUF	-	2,000.00
Kutubuddin Sekh Petty A/c	13,959.00	-
Satish Kumar	6,000.00	-
ANPC Developers	884,191.00	884,191.00
	<b>914,150.00</b>	<b>896,191.00</b>

**Details Of Short Term Advance**

	2023-24 Amount(₹)	2022-23 Amount(₹)
Soumyadeep Chakraborty & Ajay Kumar Seth S1 S2	-	100,000.00
Alpana Mandal & Sumana Mondal S3	-	100,000.00
Anamika Naskar S4	-	50,000.00
Raju Dimmala S5	-	100,000.00
Srikanta Karati S6	-	200,000.00
Satish Kumar	-	-
	<b>-</b>	<b>550,000.00</b>

**Details Of WIP**

BINDING CHARGES	4,590.00	
Brokerage for Land Purchase MANAFULI USHA	100,000.00	100,000.00
BUILDING MATERIALS	3,568.00	
CONCRETE VIBRATOR RW CV 35	2,627.25	
DAILY LABOUR CHARGES	159,230.00	78,110.00
DELIVERY CHARGES	12,070.00	
ELECTRIC ACCESSORIES	7,472.00	
GRAPHIC DESIGNING CHARGES	14,000.00	14,000.00
INTEREST ON CAPITAL ACCOUNT	515,454.00	
JCB CHARGES USHA	38,700.00	
JCB DIESEL EXPENSES	7,000.00	
KHORAKI	650.00	
LABOUR CHARGES FOR PILE WORK	491,200.00	
LOADING EXPENSES	150.00	
MEASUREMENT LABOUR	300.00	
MUTATION EXPENSES	6,000.00	2,000.00
NIGHT CHARGES	15,700.00	
PATKUO EXPENSES	11,200.00	
PLUMBING MATERIALS	13,578.00	
PROFESSIONAL FEES	21,700.00	
PUMP	6,000.00	
REGISTRY FEE FOR MANAFULI USHA	281,753.00	281,753.00
SITE EXPENSES MANAFULI USHA	133,741.00	58,545.00
SITE OFFICE	260.00	
SITE PLAN AND MEASUREMENT USHA	5,000.00	5,000.00
SITE SECURITY EXPENSES	3,465.00	
SOIL SHIFT	5,500.00	
STAFF SALARY	182,500.00	

STAMP PAPER	150.00	
TEMPU RENT	41,400.00	
TRANSPORTATION CHARGES	11,487.00	
TRAVELLING EXP.	24,783.00	
UNLOADING EXPENSES	4,820.00	
USHA SITE WORK	74,900.00	
VAN VARA	4,945.00	
VIBRATOR SHAFT 1.5	750.00	
WEIGHT SLIP	1,060.00	
WIP MANAFULI BUILDING USHA (S)	503,131.00	29,500.00
WIP PROJECT USHA (MATERIALS)	3,164,611.46	
	<u>5,875,445.71</u>	<u>568,908.00</u>