

M/s Structure India
BALANCE SHEET AS AT 31.03.2023

CAPITAL / LIABILITIES	Amount (Rs)	ASSETS	Amount (Rs)	Amount (Rs)
Partners Capital Account (As per Schedule A)	26,73,050.17	Current Assets		
		Closing Stock (WIP)		6,27,000.00
Loans & Liability		Loans & Advances		
		TDS Receivable		81,329.00
Current Liabilities		Ashoka Residency Project Exp		73,59,565.00
Sundry Creditors	7,15,900.91			
Tds payable	8,919.00	Gst Receivable (Input)		24,613.90
Advance Booking - Ashoka Residency	49,67,280.00			
Provision:		Security Deposit		1,00,000.00
Provisor For Tax	53,927.00			
		Cash & Bank Balance		
		Cash in Hand	1,37,000.00	
		Cash at Bank		
		ICICI Bank	89,569.18	2,26,569.18
	84,19,077.08			84,19,077.08

For Ghosal Barnwal & Co.
CHARTERED ACCOUNTANTS
F. No. 324914E

M. K. Barnwal

(M. K. BARNWAL)
PARTNER M.N. 57519



UDIN : 23057519 BAWXHU3725

M/s Structure India
PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2023

PARTICULARS	Amount (Rs)	PARTICULARS	Amount (Rs)
To Opening Stock	4,15,850.00	By Direct Income	
		Works Contract Service	40,65,919.00
To Purchase			
Raw materials Purchase	32,64,954.26	By Closing Stock	
		Closing WIP	6,27,000.00
To Direct Expenses			
Labour Charges	1,64,840.00		
To Employees Cost	2,33,453.00		
" Accounting Charges	30,000.00		
" Bank Charges	1,781.82		
" Business Promotion Expense	3,510.00		
" Conveyance Exp	14,210.00		
" Electricity	22,347.00		
" Gst Late Fees	558.00		
" Interest on GST	248.00		
" Interest on Late Fees of P.Tax	14.00		
" Legal & Professional Fees	32,000.00		
" Misc. Expenses	15,019.22		
" Partner's Remuneration	2,40,000.00		
" Printing & Stationery	3,387.00		
" Profession Tax (Yearly)	5,000.00		
" Puja Exp	10,000.00		
" Site Expenses	12,468.00		
" Staff Welfare	5,422.00		
" Subscription	30,000.00		
" Telephone & Mobile	2,500.00		
" Trade Licence	7,000.00		
	45,14,562.30		
To Net Profit	1,78,356.70		
Less - Provision for Tax	56,000.00		
Profit after Tax transferred to			
To Partners capital account	1,22,356.70		
	46,92,919.00		46,92,919.00

For Ghosal Barnwal & Co.
Chartered Accountants
F. No. 324914E

M. K. Barnwal

(M. K. BARNWAL)
PARTNER M.N.57519

UDINI 23057519BUNXHU3725



M/s Structure India

Schedule - A

PARTNERS CAPITAL ACCOUNT

Name	Sharing %	Opening Balance	Introduction	Drawings	Partner Remuneration	Share of Profit	Balance as on 31.03.2023
1 Shri Chiranjib Saha	50%	7,55,346.74	4,00,000.00	-	1,20,000.00	61,178.35	13,36,525.09
2 Shri. Debabrata Bhattacharya	50%	7,55,346.74	4,00,000.00	-	1,20,000.00	61,178.35	13,36,525.09
		15,10,693.47	8,00,000.00	-	2,40,000.00	1,22,356.70	26,73,050.17

For Chosal Barnwal & Co.
Chartered Accountants
F. No. 324914E

M. K. Barnwal

(M.K. BARNWAL)
PARTNER M.N.57519

UDIN: 23057519B6WKHU3725

M/s Structure India

Computation of Taxable Income & Tax Liability for the Assessment Year 2023-24

	Amount (Rs)	Amount (Rs)
1 Profit & Gain from Business / Profession		
Net Profit as per P&L Account		1,78,356.70
Add - Expenses disallowed		558.00
Add - Depreciation as per Books		-
		1,78,914.70
Less - Depreciation as per IT		-
Less - Brought forward losses to be set off		-
		1,78,914.70
Add - Partners Remuneration		2,40,000.00
		4,18,914.70
Book Profit		
Less - Remuneration to Working Partner Allowed U/S 40(b) 90% of 1st Rs.3 Lac of the Book Profit or Rs. 1.5 Lac (whichever is more)	2,70,000.00	
60% of the Balance of the Book Profit	71,349.00	
	3,41,349.00	
Actual		2,40,000.00
GROSS TOTAL INCOME		1,78,914.70
Less - Deduction Under Chapter VI A		-
		1,78,914.70
TOTAL INCOME		
Rounded Off		1,78,920.00
Tax on above		53,676.00
Add - Surcharge @ 10%		-
		53,676.00
Add - Education Cess @ 4%		2,147.00
		55,823.00
Less - <u>TDS AY 2023-24</u>	81,329.00	-
		81,329.00
Less - Advance Tax FY 2022-23		(25,506.00)
		-
		(25,506.00)
Add - <u>Interest</u>		
1 U/S 234A		-
2 U/S 234B		-
3 U/S 234C		-
		(25,506.00)
Less - Tax Paid on Self Assessment		-
Payable/(Refundable)		(25,505.00)