

| M/S RISING ASSOCIATES | | | | | |
|---|--|-----------------------|-------------|--|-----------------------|
| SHOP NO.7,GROUND FLOOR,DREAM TOWER,NEW PURULIA ROAD,JAMSHEDPUR-832110 | | | | | |
| PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2021 | | | | | |
| PARTICULARS | | AMOUNT (RS) | PARTICULARS | | AMOUNT (RS) |
| To | Opening Stock | - | BY | Gross Receipts | 1,04,56,200.00 |
| To | Purchases of Land | 1,10,00,000.00 | | Closing stock of Land & Costruction Material | 78,60,000.00 |
| To | Purchase of Costruction Material | 44,08,100.00 | | (certified by partner's) | |
| To | Carraige Inward | 88,678.00 | BY | | - |
| To | Gross Profit C/d | 28,19,422.00 | BY | | |
| | | 1,83,16,200.00 | | | 1,83,16,200.00 |
| To | Salary & Wages | 12,86,000.00 | BY | Gross Profit B/d | 28,19,422.00 |
| To | Payment to Broker | 1,50,000.00 | | | |
| To | Electricity & Fuel | 88,500.00 | | | |
| To | Conveyance Expenses | 56,739.00 | | | |
| To | Telephone Expenses | 8,720.00 | | | |
| To | Staff & Welfare Expesnes | 18,563.00 | | | |
| To | Repair & maintenance | 41,632.00 | | | |
| To | Postage and Stamps | 23,250.00 | | | |
| To | Printing and Stationery | 38,690.00 | | | |
| To | Audit Fees | 15,000.00 | | | |
| To | Books and Periodicals | 6,977.00 | | | |
| To | Interest on Vehicle Loan | 30,910.42 | | | |
| To | Bank Charges | 1,362.00 | | | |
| To | Depreciation - Sch II | 1,73,663.50 | | | |
| To | Book Profit transfer to Appropriatio | 8,79,415.08 | | | |
| | | 28,19,422.00 | | | 28,19,422.00 |
| To | Partner's Remuneration | | BY | Book Profit C/D | 8,79,415.08 |
| | MOHAMMAD OWAIS | 1,61,220.00 | | | |
| | MD ASHRAF | 1,61,220.00 | | | |
| To | Interest on Partners Capital | | | | |
| | MOHAMMAD OWAIS | 2,76,000.00 | | | |
| | MD ASHRAF | 2,16,000.00 | | | |
| | Total of Int and Remuneration | 8,14,440.00 | | | |
| To | Net Profit Transferred to Capital A | 64,975.08 | | | |
| | Mohammad Owais @ 50% | 32,488.00 | | | |
| | MD Ashraf @ 50% | 32,488.00 | | | |
| | | 8,79,415.08 | | | 8,79,415.08 |

UDIN:
For M C B AND CO
CHARTERED ACCOUNTANTS

For M/S RISING ASSOCIATES

CA CHITTARNJAN BARIK
M N 234542
FRN : 332084E
Date:14/02/2022

Mr. Mohammad Owais
PARTNER