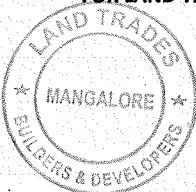
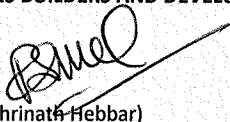
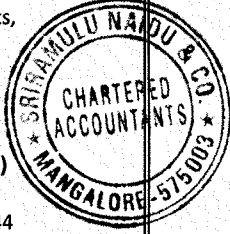
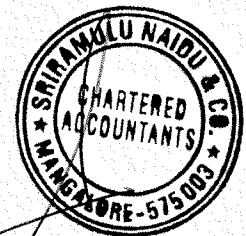
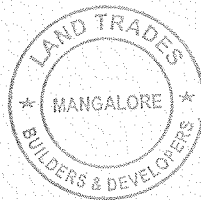


LAND TRADES BUILDERS & DEVELOPERS			
Shop No.514, Door No.15-5-223/141, 5th Floor, Milestone 25, Collectors Gate Junction,Balmatta, Mangaluru -575002			
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023			
Particulars	Sch. No	31.03.2023	31.03.2022
		Rs.	Rs.
Gross Profit transferred from consolidated Trading A/c		26,48,92,033.80	9,13,47,062.33
Other Income	19	3,04,60,611.47	5,54,20,217.11
TOTAL		29,53,52,645.27	14,67,67,279.44
Compensation to Employees	20	1,91,31,735.00	1,85,93,121.01
Rates, Taxes & Insurances	21	52,89,355.00	13,59,164.00
Interest, Fees & Penalty	22	5,00,381.00	95,709.00
Other Expenses	23	8,74,28,337.31	4,96,99,668.35
TOTAL		11,23,49,808.31	6,97,47,662.36
Profit Before Interest, Depreciation & Taxes		18,30,02,836.96	7,70,19,617.08
Bank Interest Paid		5,48,15,861.00	1,76,77,526.04
Interest Paid to Others		1,40,26,000.00	63,30,785.00
Depreciation Written off	4	76,13,730.00	68,53,099.00
Profit Before Taxes		10,65,47,245.96	4,61,58,207.04
Provision for Current Taxes		4,91,34,600.00	65,43,900.00
Profit Transferred to Capital Account		5,74,12,645.96	3,96,14,307.04
Significant Accounting Policies and Other Notes to Accounts	24		
The accompanying notes forming part of the financial statements			
As per our report of even date u/s 44AB of Income Tax Act			
FOR SRIRAMULU NAIDU & CO.,			
Chartered Accountants,			
FRN : 008975S			
(CA/Sriramulu Naidu)			
Partner			
Membership No.18244			
UDIN: 23018244BGUGJV9537			
 FOR LAND TRADES BUILDERS AND DEVELOPERS  (Shrinath Hebbar) Proprietor 			
PLACE : MANGALORE DATE : 30-09-2023			

CONSOLIDATED TRADING ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2023

	31.03.2023	31.03.2022		31.03.2023	31.03.2022
To Opening Stock:			By Sales:		
Aadheesh Avenue	-	12,02,145.54	Ananthesh	1,74,75,000.00	1,80,63,669.20
Ananthesh	4,97,64,785.23	3,42,50,893.51	Atlantis	1,50,00,000.00	-
Aquaries	25,15,460.83	25,15,460.83	Aadheesh Avenue	-	13,10,000.00
Arya Samaj	-	1,07,760.00	Solitaire	9,62,50,000.00	16,96,65,600.00
Atlantis	1,22,39,650.00	1,22,39,650.00	Insignia	-	5,40,000.00
Bendoorwell-Altura	19,05,35,400.98	9,61,27,016.93	Milestone 25	4,45,00,000.00	9,20,94,300.00
Celina Heights	-	2,69,02,793.76	Maurishka Palace	5,90,000.00	51,00,000.00
Lenhil	46,63,002.24	1,75,51,050.53	Sudheer Kaup	-	11,05,750.00
Emerald Bay	4,02,54,863.05	5,41,83,222.69	Emerald Bay	1,97,52,500.00	2,60,21,300.00
Insignia	23,75,366.62	22,47,916.05	Derebail	91,92,000.00	5,19,90,661.00
Milestone 25	12,25,29,880.18	21,62,47,312.75	Nakshatra (Mannagudda)	19,38,10,129.00	17,46,45,969.19
Minerva	20,88,221.18	20,87,975.00	Rehoboth	-	21,25,000.00
Maurishka Palace	1,97,36,967.43	2,53,82,067.21	Sai G	-	86,20,210.00
Nakshathra (Mannagudda)	7,77,74,213.58	15,32,09,801	P Indus	3,01,30,181.00	2,52,89,818.75
Ourania	46,38,060.00	46,38,060.00	Shivbagh	9,52,380.00	-
Rehoboth	-	25,42,544.31	Kamath Garden	1,81,11,000.00	-
Roopali	-	-	Bendoorwell Altura	26,18,93,321.00	-
Sai G	-	66,65,010.00	By Income Declared on Search		
Sanskriti	70,79,208.00	76,56,030.00	Ananthesh	-	59,13,608.00
Solitaire	13,02,53,947.67	22,48,48,676.84	Lenhil Ferns	-	1,28,10,838.00
Sudheer Kaup	-	4,05,315.83	Milestone 25	-	3,40,34,241.00
Royal Chambers	4,69,482.00	4,69,482.00	Sanskriti	-	5,76,822.00
George Martis	1,27,98,581.00	1,27,98,581.00	Derebail	-	2,32,86,764.00
Hat Hill	53,48,300.00	53,48,300.00	Celina Heights	-	2,69,02,793.76
Bajpe	-	-			
Kadri Alvaris	64,79,740.00	64,79,740.00			
P Chilimbi	5,13,45,381.00	62,900.00			
Kamath Gardens-Ullal	4,36,40,189.62	9,840.00			
Indus	2,73,23,260.13	38,10,836.74			
Urwa Site	-	50,000.00			
PSNG Jaipur	17,19,64,255.25	17,19,10,255.25			
Bharathinagar	-	-			
Derebail	-	6,22,80,649.50			
TDR	19,88,285.00	19,88,285.00			
Mahalakshmi	-	-			
Shivbagh	1,10,33,902.30	-			
Pristine	-	-			



LAND TRADES BUILDERS & DEVELOPERS

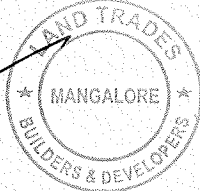
Shop No.514, Door No.15-5-223/141, 5th Floor, Milestone 25, Collectors Gate Junction, Balmatta, Mangaluru -575002

CONSOLIDATED TRADING ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2023

	31.03.2023	31.03.2022		31.03.2023	31.03.2022
<u>To Income Declared on Search</u>			<u>By Closing Stock</u>		
Insignia	-	1,35,742.00	Ananthessh	4,40,48,149.73	4,97,64,785.23
Nakshathra (Mannagudda)	-	3,70,64,910.00	Aadheesh Avenue	-	-
Solitaire	-	69,13,834.00	Aquaries	25,15,460.83	25,15,460.83
<u>To cost of land:</u>			Arya Samaj	-	-
Ananthessh	-	-	Chilimbi	5,13,45,381.00	5,13,45,381.00
Emerald Bay Site	-	26,78,206.00	Indus	2,38,75,016.72	2,73,23,260.13
Insignia	7,67,690.00	46,06,056.00	PSNG Jaipur	-	17,19,64,255.25
Bendoorwell-Altura	-	84,000.00	Kamath Gardens-Ullal Site	2,86,02,715.84	4,36,40,189.62
P Chilimbi	-	4,68,89,300.00	Urwa Site	-	-
P Indus	1,78,46,230.00	1,16,81,375.00	Atlantis	-	1,22,39,650.00
Kamath Gardens-Ullal Site	-	3,62,47,500.00	Celina Heights	-	-
Shivbagh	63,96,02,500.00	-	Emerald Bay Site	3,11,16,742.06	4,02,54,863.05
<u>To Development Cost</u>			Insignia	23,85,984.36	23,75,366.62
Derebail	-	(4,75,315.00)	Lenhil	46,63,002.24	46,63,002.24
Emerald Bay	30,91,246.87	35,30,758.73	Mahalakshmi	25,36,651.00	-
Sudhir Kaup	(14,055.15)	5,69,015.94	Milestone 25	11,08,45,026.18	12,25,29,880.18
Bendoorwell-Altura	19,02,17,157.12	9,43,24,384.05	Minerva	20,88,221.18	20,88,221.18
P Chilimbi	-	43,93,181.00	Maurishka Palace	1,58,78,829.38	1,97,36,967.43
P Indus	1,35,04,728.14	2,10,52,094.54	Nakshathra (Mannagudda)	4,16,14,308.26	7,77,74,213.58
PSNG Jaipur Trading A/c	-	54,000.00	Ourania Flat	46,38,060.00	46,38,060.00
Kamath Gardens-Ullal Site	27,18,865.57	73,82,849.62	Rehoboth	-	-
Urwa Site	-	-	Roopali	-	-
Mahalakshmi	25,36,651.00	-	Pristine	1,72,71,405.00	-
Shivabagh Site	-	-	Sai Grandeur Flat	-	-
<u>To TDR purchased</u>	-	-	Shivbagh	80,57,92,764.30	1,10,33,902.30
<u>To Construction Cost</u>			Sanskriti	70,79,208.00	70,79,208.00
Ananthessh	1,10,06,630.45	2,89,72,167.25	Solitaire	8,32,32,195.87	13,02,53,947.67
Arya Samaj	-	(1,07,760.00)	Vikram	50,03,005.00	-
Insignia	-	2,900.00	Vaslane	12,97,381.00	-
Milestone 25	-	21,65,868.00	Sudheer Kaup	-	-
Maurishka Palace	-	2,975.00	Royal Chambers	4,69,482.00	4,69,482.00
Nakshathra (Mannagudda)	11,71,37,928.90	10,51,32,213.36	George Martis	1,27,98,581.00	1,27,98,581.00
Shivbagh	16,10,49,881.64	1,10,33,902.30	Hathill Site	53,48,300.00	53,48,300.00
Solitaire	1,65,203.60	70,33,876.00	Kadri Alvaries	64,79,740.00	64,79,740.00
Minerva	-	3,080.00	Derebail	-	-
Pristine	1,72,71,405.00	-	Bendoorwell-Altura	25,44,54,246.10	19,05,35,400.98
Vikram	50,03,005.00	-	TDR	19,88,285.00	19,88,285.00
Vaslane	12,97,381.00	-			
<u>To Purchase Return</u>					
SNG Jaipur	(17,19,10,232.88)	-			
<u>To Gross Profit</u>	26,48,92,033.50	9,13,47,062.33			
	2,27,50,24,653.05	1,67,89,37,748.18		2,27,50,24,653.05	1,67,89,37,748.18

FOR LAND TRADES

(Shrinath Hebbur)
Proprietor



As per our report of even date u/s 44AB of Income Tax Act,

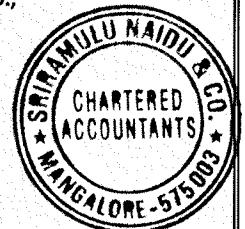
FOR SRIRAMULU NAIDU & CO.,

Chartered Accountants,

FRN : 008975S

(CA. Sriramulu Naidu)

Partner



LAND TRADES BUILDERS & DEVELOPERS

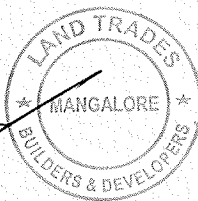
Shop No.514, Door No.15-5-223/141, 5th Floor, Milestone 25, Collectors Gate Junction, Balmatta, Mangaluru -575002

CONSOLIDATED TRADING ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2023

	31.03.2023	31.03.2022		31.03.2023	31.03.2022
			By Gross Profit b/d:		
			Ananthesh	7,51,734.05	1,05,19,001.67
			Aadheesh Avenue	-	1,07,854.46
			Aquaries	-	-
			Arya Samaj	-	-
			Atlantis	27,60,350.00	-
			Bendoorwell	13,55,95,009.00	-
			Celina Heights	-	-
			Emerald Bay Site	75,23,132.14	58,83,975.63
			Insignia	(7,57,072.26)	(40,77,247.43)
			Kamath Garden	3,54,660.65	-
			Lenhil	-	(77,210.29)
			Mahalakshmi	-	-
			Milestone 25	3,28,15,146.00	3,02,45,240.43
			Minerva	-	(2,833.82)
			Maurishka Palace	(32,68,138.05)	(5,48,074.78)
			Nakshathra (Mannagudda)	4,05,12,294.78	(4,29,86,741.39)
			Ourania Flat	-	-
			Rehoboth	-	(4,17,544.31)
			Roopali Grandeur	-	-
			Pristine	-	-
			Sai Grandeur Flat	-	19,55,200.00
			Shivbagh	(49,41,139.64)	-
			Indus	(46,69,020.55)	1,60,68,772.60
			Sanskriti	-	-
			Solitaire	4,90,63,044.60	6,11,23,160.83
			Sudhir Kaup	14,055.15	1,31,418.23
			Royal Chambers	-	-
			George Martis Site	-	-
			Shivbagh Site	-	-
			Urwa Site	-	(50,000.00)
			Bajpe Site	-	-
			Kadri Alvares	-	-
			Bharathinagar Site	-	-
			Derabail Site	91,92,000.00	1,34,72,090.50
			Hathill Site	-	-
			P-SNG Jaipur	(54,022.37)	-
			TDR	-	-
			Vaslane	-	-
			Vikram	-	-
To Total Gross Profit Transferred to P&L a/c	26,48,92,033.50	9,13,47,062.33			
	26,48,92,033.50	9,13,47,062.33		26,48,92,033.50	9,13,47,062.33

FOR LAND TRADES

(Shrinath Hebbar)
Proprietor



As per our report of even date u/s 44AB of Income Tax Act,

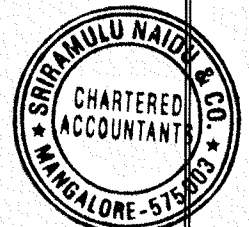
FOR SRIRAMULU NAIDU & CO.,

Chartered Accountants,

FRN : 008975S

(CA. Sriramulu Naidu)
Partner

Membership No.18244



PLACE : MANGALORE

DATE : 30-09-2023

LAND TRADES BUILDERS & DEVELOPERS

Shop No.514, Door No.15-5-223/141, 5th Floor, Milestone 25, Collectors Gate Junction, Balmatta, Mangaluru -575002

SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Schedule 19: Other Income

Amount in Rs

Particulars	31.03.2023	31.03.2022
Bank Interest Received:		
Savings Bank	23,931.00	31,605.67
Fixed Deposits	2,59,913.00	1,96,702.00
Post Office SB A/c	431.00	-
MACO RD A/c	7,940.00	-
Customer Related work (CRW)	22,97,842.00	35,16,027.00
Commission Received	3,50,014.00	37,794.00
Discount Received	15,676.27	95,243.59
Dividend Received	-	552.00
Interest Received - Against Investment	16,86,086.00	-
Interest received	1,51,74,772.00	-
License Charges- Valencia	-	-
Interest Received - Mescom	63,232.00	22,630.00
M/s Vijayashree Builders & Developers:		
Share of Profits	1,27,270.50	65,78,173.40
M/s Aadheesh Integrated Services:		
Share of Profits	3,82,014.10	16,03,123.38
Incentive Received	12,496.00	-
Other Income	1,963.60	8,097.07
Penalty For Damaging	28,856.00	60,311.00
Penalty - Others	-	-
PNB Monthly Income -2884	1,20,000.00	1,20,000.00
PNB Monthly Income -20784972	1,76,000.00	1,92,000.00
PPF Interest Received	1,97,514.00	1,71,162.00
Profit on Sale of Benz Car	-	89,593.00
Rent Received - House Property	11,23,583.00	-
Rent Received	73,87,281.00	74,35,809.00
Sundry Creditors Written Off	-	1,50,37,820.00
Retention Written Off	(1,32,633.00)	2,00,07,752.00
Sale - Scrap	11,56,429.00	2,15,822.00
TOTAL	3,04,60,611.47	5,54,20,217.11

Schedule 20: Compensation to Employees

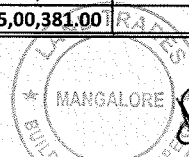
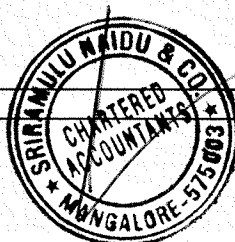
Particulars	31.03.2023	31.03.2022
Staff Salary	1,72,60,572.00	1,57,65,523.00
Employer's Contribution to PF	10,07,180.00	9,14,175.00
Employer's Contribution to ESI	98,390.00	82,726.00
Staff Welfare Expenses	4,02,405.00	4,89,879.01
Bonus	-	11,38,100.00
Sales Incentives	3,33,967.00	2,00,000.00
Conveyance Expenses	29,221.00	2,718.00
TOTAL	1,91,31,735.00	1,85,93,121.01

Schedule 21: Rates, Taxes & Insurances

Particulars	31.03.2023	31.03.2022
Service Tax Paid	-	-
VAT Paid	-	3,54,227.00
GST Paid	38,52,919.00	2,41,547.00
Professional Tax	15,000.00	15,000.00
Property Tax	14,21,436.00	7,48,390.00
TOTAL	52,89,355.00	13,59,164.00

Schedule 22: Interest, Fees & Penalty

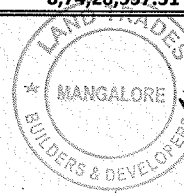
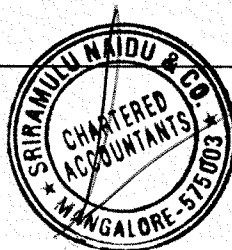
Particulars	31.03.2023	31.03.2022
Interest on TDS	5,289.00	93,408.00
Interest on GST	4,16,498.00	-
Interest on PF	1,143.00	951.00
Interest on ESI	-	1,325.00
Interest on Professional Tax	325.00	25.00
Interest Paid-Manipal Housing Finance	77,126.00	-
TOTAL	5,00,381.00	95,709.00



SCHEDULES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Schedule 23: Other Expenses

Particulars	31.03.2023	31.03.2022
Advertisement Expenses	1,95,18,643.35	1,00,03,791.20
Audit Fees	10,00,000.00	10,00,000.00
Bank Charges	28,07,245.01	30,50,233.58
Business Promotion Expenses	20,92,029.00	2,00,682.50
Charity & Donation	7,80,671.00	11,58,337.00
Cleaning Material - MS25 Office	10,616.79	4,011.81
Commission Paid	-	17,94,487.00
Completed Project Expenses and General Expenses	2,31,197.45	18,078.54
Courier Charges	48,735.00	25,391.00
Credit Card Charges	57,947.54	10,431.13
Credit Card Interest Paid	-	-
CRW Benefit Allowed	-	25,393.00
Discount Allowed	-	2,21,658.00
Documentation Charges	34,800.00	65,530.00
Electricity Charges	8,53,759.97	7,35,244.19
Event & Activities	1,34,105.65	-
Meter Connection Charges	-	4,000.00
Labour Cess Paid	96,472.00	4,14,659.00
Freight Charges	165.00	-
Fuel Charges	3,55,347.00	2,78,187.00
Garden Maintenance - MS25 Office	16,000.00	-
GST Expenses	63,272.00	89,60,261.00
Indirect Expenses	3,50,73,079.21	1,49,95,940.47
Insurance Charges	2,84,549.00	1,77,037.00
Loss on Sale of Motor Bike-TVS	-	7,113.00
GST Late Fee	24,450.00	326.00
Incentive Paid	-	35,530.00
Karnataka Pollution Control Board	1,662.00	-
Khatha Charges	1,41,374.00	-
Legal Fees	4,95,000.00	10,75,000.00
Maintenance Charges - Unsold Flats	22,76,300.17	8,90,281.92
Regular Assessment Tax	-	-
Office Maintenance	4,05,068.64	8,89,168.59
Other Expenses	2,04,379.83	95,131.49
Overtime	4,500.00	-
Pooja Expenses	-	-
Postage & Stamps	12,51,277.00	3,15,043.00
Printing & Stationery	2,97,114.94	1,86,868.50
Processing Charges	3,54,590.00	-
Professional Charges	16,79,400.00	14,13,000.00
Property Insurance	41,480.00	44,766.00
Purchase Exempt	1,600.00	4,195.00
Rent Paid	1,26,975.00	-
Repairs & Maintenance	1,44,064.79	59,369.00
Registration Charges Paid	1,27,46,637.00	-
Round Off	(143.79)	305.63
Service Tax Expenses	-	28,081.00
Subscription & Membership Fees	5,34,150.00	4,81,500.32
Trade License Charges	15,048.00	24,528.90
Telephone charges	2,27,690.06	1,89,576.61
Transportation Charges	29,570.00	61,430.00
Travelling & Boarding Expenses	24,40,367.70	4,23,673.97
Vehicle Insurance	2,63,814.00	75,840.00
Vehicle Maintenance	2,18,333.00	2,65,039.00
Valuation Charges	45,000.00	-
Other Deduction	-	(9,453.00)
TOTAL	8,74,28,337.31	4,96,99,668.35



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