


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			2024-25
PAN	ADBFS1519A		
Name	SAMANTA HOUSING DEVELOPER		
Address	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMAN, BARDHAMAN , BURDWAN , 32-West Bengal, 91-INDIA, 713101		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-After Due date	e-Filing Acknowledgement Number	774651861261224
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	69,74,010
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	69,74,010
	Net tax payable	5	21,75,891
	Interest and Fee Payable	6	3,04,505
	Total tax, interest and Fee payable	7	24,80,396
	Taxes Paid	8	24,85,451
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 5,060
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>TARAKNATH SAMANTA</u> in the capacity of <u>Partner</u> having PAN <u>AVOPS7015E</u> from IP address <u>103.217.242.165</u> on <u>26-Dec-2024 15:09:48</u> DSC SI.No & Issuer <u>5443557</u> & <u>534049946594CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code			
ADBFS1519A057746518612612242ad172263114e2a07acb2642baebb937a234b109			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Kalyan Kr. Ghosh F.C.A
Chartered Accountant

SAMANTA HOUSING DEVELOPER

GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY
DIST – PURBA BARDHAMAN, (W.B.), PIN – 713103
PAN – ADBFS1519A

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF
THE FINAL ACCOUNT FOR THE YEAR ENDED 31.03.2024

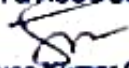
Final Account has been prepared on historical cost basis and as mercantile system of accounting.

Value of Fixed Assets have been capitalized on cost of purchase basis and depreciation have been charged on written down value method.

As explained to us no personal expenses has been debited to Profit & Loss Account.

Closing Cash – in – Hand As Certified Rs. 13,08,705.31 was explained to be physically verified by the Management and found O.K.

K.K. GHOSH & ASSOCIATES


Kalyan Kumar Ghosh
Proprietor (M.No.-052411)



Place: Durgapur 16
Date: 24.12.2024
UDIN – 24052411BKADGV2404

SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2024

Particulars	Amount(Rs)	Particulars	Amount(Rs)
To, Opening Work in Progress		By, Revenue Recognised under	
a) Nilkanta	5125345.99	PCM Method	
b) Ambika	5223195.62	a) Nilkanta	0.00
c) Sarada	0.00	b) Ambika	0.00
d) Prakriti	67762911.20	c) Sarada	0.00
e) Adrija Project	4614164.00	d) Prakriti	94323923.00
f) Bijaya Project	1740000.00	(Annexure-A, B, C, D Enclosed)	94323923.00
To, Direct Expenses Incurred		By, House Rent Received	615796.60
a) Prakriti Apartment			
Material Purchased	47134264.18		
Labour Payment	10788601.00		
Advertisement Expenses	145217.00		
Payment to Land Owner	7701000.00		
Architect/ Engineers Fees	2720505.00	By, Work-in-Progress	
Security Expenses	36000.00	a) Nilkanta	5125345.99
Machine Hire Charges	1310050.00	b) Ambika	5223195.62
Electricity Charges	85000.00	c) Sarada	0.00
Site Expenses	2270136.00	d) Prakriti	56585168.43
Chemical Purchase	45242.00	e) Adrija Project	4614164.00
b) Shibam Apartment		f) Bijaya Project	1740000.00
Planning Fees	57058.00	g) Shibam	88058.00
Surveyor Fees	31000.00	h) Debmata	78446.00
c) Debmata Apartment		i) New Project-01	600000.00
Planning Fees	78446.00	j) New Project-02	2350000.00
d) New Project-No-01		(Schedule-C Enclosed)	76404378.04
Payment to Land Owner	600000.00		
e) New Project-No-02			
Payment to Land Owner	2350000.00		
To, Other Overhead Expenses			
(Only Prakriti Apartment)			
a) Staff Salary	1053016.00		
b) RERA Registration Fees	63000.00		
c) Misc Expenses	-29.00		
d) Audit Fees	14160.00		
Total C/f	160948282.99	Total C/f	171344097.64

Signed in terms of our report of even date.
For K. K. GHOSH AND ASSOCIATES
Chartered Accountants.

Place: Durgapur.
Date : 24.12.2024



[Handwritten Signature]

Kalyan Kumar Ghosh, (FCA)
Proprietor
M.No: 052411

Continued

SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2024

Particulars	Amount(Rs)	Particulars	Amount(Rs)
Total b/d	160948282.99	Total b/d	171344097.64
To, Other Overhead Expenses- Cont (Only Prakriti Apartment)			
e) Bank Charges	329148.22		
f) Donation and Subscription	155000.00		
g) Other Overhead Expenses	965555.00		
h) Weight & Measure	750.00		
i) Transport Charges	270000.00		
j) Discount Allowed	1000.00		
k) Interest on O.D Loan	1453980.00		
l) Depreciation	61637.00		
To, Net Profit C/d	7158744.43		
	171344097.6		
To, Interest on Capital (As per Schedule-A Enclosed)	0.00	By, Net Profit b/d	171344097.6
			7158744.43
To, Book Profit c/d	7158744.43		
	7158744.43		
To, Partners Salary (As per Schedule-A Enclosed)	0.00	By, Book Profit b/d	7158744.43
			7158744.43
To, Taxable Profit c/d	7158744.43		
	7158744.43		
To, Provision for Income Tax	2393480.00	By, Taxable Profit b/d	7158744.43
To, Income Tax Adjustments a) A.Y-2023-2024	85690.00		7158744.43
To, Divisible Profit c/d	4679574.43		
	7158744.43		
To, Share of Profit tfd to Capital A/c (As per Schedule-A Enclosed)	4679574.43	By, Divisible Profit b/d	7158744.43
	4679574.43		4679574.43
			4679574.43

Place: Durgapur.
Date : 24.12.2024

Signed in terms of our report of even date.
For K. K. GHOSH AND ASSOCIATES
Chartered Accountants.



(CA. Kalyan Kumar Ghosh, FCA)
Proprietor
M.No: 052411
FRN: 0324893E
PAN: ACZPG5934G

SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

BALANCE SHEET AT AT 31ST MARCH, 2024

LIABILITIES		ASSETS	
	Amount(Rs)		Amount(Rs)
CAPITAL ACCOUNT : (As per Schedule-A)	16694294.67	FIXED ASSETS: (As per Schedule-B Enclosed)	418548.00
SECURED LOANS State Bank of India-SME Loan	46775817.80		
UNSECURED LOANS: a) Biswajit Som b) Brojo Mohan Chandra As per L/Y c) Suchismita Samanta	458.00 520000.00 155000.00		
CURRENT LIABILITIES: 1) Revenue Recognition Postpond a) Nilkanta b) Ambika c) Sarada d) Prakriti (Annexure-A, B,C & D Enclosed)	4982742.00 4378531.00 16747359.00 119166867.00	CURRENT ASSETS: a) Work in Progress (As per Schedule-C Enclosed)	76404378.04
2) Refundable Advance against Cancellation	18000.00	b) Receivable from Purchaser (As per Schedule-D Enclosed)	60241271.00
3) Advance From Party (For Registration Expenses)	2625063.00	c) Advance to Suppliers	3852049.38
4) Sundry Creditors	676266.26	d) Other Receivable (As per Schedule-E Enclosed)	74280715.46
5) Security Deposit-HDFC Bank	128760.00	e) Cash at Bank 1. HDFC Bank 2. SBI C/A-36431139298 3. Canara C/A	158526.26 3214883.74 338342.00
6) Payable to Land Owner Ambika Apartment	4714374.00	f) Cash in Hand -As Certified	1308705.31
7) TDS Payable	124473.00		
8) GST Payable	115933.46		
9) Provision for I.Tax a) A.Y-2024-2025	2393480.00		
	220217419.19		220217419.19

Signed in terms of our report of even date.
For K. K. GHOSH AND ASSOCIATES
Chartered Accountants.

Place: Durgapur.
Date : 24.12.2024



[Handwritten Signature]

CA. Kishan Kumar Ghosh, FCA)
Proprietor
M.No: 052411
FRN: 0324893E
PAN: ACZPG5934G

SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

SCHEDULE-A

STATEMENT OF CAPITAL ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2024

	Name	Op. Balance 01.04.2023	Introduced	ADD			Total	Less Drawings	Cl.Balance 31.03.2024
				Intit on Capital	Salary	Share of Profit/(Loss)			
1	Debasis Samanta	6286651.63	0.00	0.00	0.00	2339787.21	8626438.84	293280.00	8333158.84
2	Taraknath Samanta	2592591.70	0.00	0.00	0.00	1169893.61	3762485.31	1170000.00	2592485.31
3	Suchismita Samanta	4598756.91	0.00	0.00	0.00	1169893.61	5768650.52	0.00	5768650.52
	Total	13478000.24	0.00	0.00	0.00	4679574.43	18157574.67	1463280.00	16694294.67



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

Schedule-B

Schedule of Fixed Assets and Depreciation for the Year ended on 31st March, 2024

Block No	Particulars	Rate of Depreciation	Op. Balance as on 01.04.2023	Addition during the Year		Sold During the Year	Total	Depreciation for the Year	Cl. Balance as on 31.03.2024
				More than 180 days	Not more than 180 days				
A	Block-A(Dep-10%)								
1	Furniture & Fixture	10.00%	120006.00	0.00	0.00	0.00	120006.00	12001.00	108005.00
2	Internal Decoration	10.00%	87826.00	0.00	0.00	0.00	87826.00	8783.00	79043.00
	Total of Block-A		207832.00	0.00	0.00	0.00	207832.00	20784.00	187048.00
B	Block- B (Dep-15%)								
1	Shuttering Materials	15.00%	227813.00	0.00	0.00	0.00	227813.00	34172.00	193641.00
2	CC TV	15.00%	8840.00	0.00	0.00	0.00	8840.00	1326.00	7514.00
3	Battery Cycle	15.00%	18700.00	0.00	0.00	0.00	18700.00	2805.00	15895.00
4	Printer	15.00%	0.00	17000.00	0.00	0.00	17000.00	2550.00	14450.00
	Total of Block-B		255353.00	17000.00	0.00	0.00	272353.00	40853.00	231500.00
	Grand Total (A+B)		463185.00	17000.00	0.00		480185.00	61637.00	418548.00



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

SCHEDULE-C

DETAILS OF WORK IN PROGRESS AS ON 31ST MARCH, 2024

Particulars/Project Name		Amount(Rs)
1	Nilkanta Apartment (Annexure-A Enclosed)	5125345.99
2	Ambika Apartment (Annexure-B Enclosed)	5223195.62
3	Sarada Apartment (Annexure-C Enclosed)	0.00
4	Prakriti Apartment (Annexure-D Enclosed)	56585168.43
5	Adrija Project (See Profit and Loss Account)-Project Not Yet Commenced	4614164.00
6	Bijaya Project (See Profit and Loss Account)-Project Not Yet Commenced	1740000.00
7	Shibam Apartment (See Profit and Loss Account)-Project Not Yet Commenced	88058.00
8	Debmata Apartment (See Profit and Loss Account)-Project Not Yet Commenced	78446.00
9	New Project-No-01 (See Profit and Loss Account)-Project Not Yet Commenced	600000.00
10	New Project-No-02 (See Profit and Loss Account)-Project Not Yet Commenced	2350000.00
Total- As Certified by a Partner		76404378.04

SCHEDULE-D

DETAILS OF AMOUNT RECEIVABLE FROM FLAT PURCHASER AS ON 31ST MARCH, 2024

Particulars/Project Name		Agreement Value	Amount Received	O/s As on 31st March, 2023 (In Rs)
1	Nilkanta Apartment (Annexure-A Enclosed)	2,52,29,074.00	2,52,29,074.00	-
2	Ambika Apartment (Annexure-B Enclosed)	2,83,03,365.00	2,73,32,468.00	9,70,897.00
3	Sarada Apartment (Annexure-C Enclosed)	5,03,22,593.00	5,03,22,593.00	-
4	Prakriti Apartment (Annexure-D Enclosed)	21,34,90,790.00	15,42,24,032.00	5,92,66,758.00
5	Receivable from Land Owner Party-Rumki (Ambika)			3,616.00
Total as on 31st March, 2024				6,02,41,271.00



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

SCHEDULE-E

DETAILS OF OTHER RECEIVABLES, TAX PAID ETC AS ON 31ST MARCH, 2024

Particulars/Project Name	Amount(Rs)
1 TDS deducted and deposited now recoverable from Deductees	
a) Bikash Halder	13,500.00
b) Asish Kr Pal	5,000.00
c) Soumen Sadhu	45,445.00
d) Sutapa Ghosh Panja	10,000.00
2 Registry Fees Receivable from Party	73,945.00
a) Ambika Apartment	62,600.00
b) Nilkanta Apartments	1,63,691.00
3 Loans to Partners	2,26,291.00
a) Debasish Samanta	45,00,000.00
b) T.N Samanta	77,55,000.00
4 GST paid Flat Sale but not yet recovered from Flat Purchaser	5,46,124.00
5 Other Loans and Advances	6,02,65,186.00
6 GST Paid against RCM on Rent HDFC Bank	2,15,835.88
7 Advance given not yet adjusted	
a) Atanu Bhakat	39,248.00
b) Uttam Kumar Dey	73,100.00
8 Advance Tax, TDS and TCS	1,12,348.00
a) TCS-A.Y-2024-2025	1,000.00
b) TDS-A.Y-2024-2025	59,232.00
c) TDS-A.Y-2024-2025-194N	25,219.00
d) Advance Tax- A.Y-2024-2025	3,00,000.00
9 Rent Receivable from HDFC Bank	1,02,011.78
10 GST Cash Ledger	98,522.80
Total- As on 31ST March, 2024	7,42,80,715.46



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(NILKANTA APARTMENT)
ANNEXURE-A TO STATEMENT OF ACCOUNTS

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2023-2024

A	Total Area under Construction		12367.00 Sq ft
	Less: Total Constructed area to be given to Land Owner as Cost of land		
	Flat-A-1st Floor	672.00	
	Flat-B-1st Floor	686.00	
	Flat-C-2nd Floor	653.60	
	Flat-A-3rd Floor	672.00	
	Flat-C-4th Floor	653.60	
	Flat-A-5th Floor	672.00	
	Two Wheeler Parking-2 No	50.00	
	Car Parking-2 No	210.00	
	Net Sealable Area of the Project		4269.20 Sq ft
			8097.80 Sq ft
	Hence % of Total Area to be given to Land Owner as Cost of Land		34.52 %

B ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED
 Upto the Year ending on 31st March, 2024

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development			
1. Amount to be Paid by Money		0.00	0.00
2. Construction Area to be allocated	4,269.20 Sq ft	9725797.00	7804709.00
3. Land Development Cost		0.00	0.00
Total Cost of Land		9725797.00	7804709.00
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		648982.00	648982.00
2. Water Connection/ Arrangement Expenses		7280.00	7280.00
3. Architect Fees/ Planning Expenses/Engineering Fees		198550.00	198550.00
4. Cost of Materials		18323584.00	14048264.00
5. Transformer/ D.G		325146.00	325146.00
6. Lift with Installation		544001.00	544001.00
7. Machine Hire Chrges/JCB, Mixture Machine etc		232705.00	232705.00
8. Labour Charges		5435080.00	4333600.00
9. Staff Salary excluding Partner Remuneration		661383.00	508698.00
10. Various Legal Expenses		105482.00	105482.00
11. Fire Fighting Equipments		210418.00	210418.00
12. Electricity and Fuel Charges		157755.00	157755.00
13. Security Hire Charges		378983.00	378983.00
14. Site Expenses		161109.00	125450.00
15. Other Overhead Expenses		783926.18	783924.35
Total Cost of Construction for 12,367.00 Sq Ft		28174384.18	22609238.35
Less: Misc Income		0.00	0.00
Net Cost of Construction for 12,367.00 Sq Ft		28174384.18	22609238.35
Less: Proportinate cost relating to Land Owners Share		9725797.00	7804709.00
Total Construction cost relating to Salable Area		18448587.18	14804529.35
Total Project Cost including Land Cost		28174384.18	22609238.35
Total Cost		28174384.18	22609238.35



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(NILKANTA APARTMENT)
ANNEXURE-A TO STATEMENT OF ACCOUNTS

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS
Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
C	1st floor	Subrata Dan	653.60	27,03,824.00	25-Oct-2018	27,03,824.00	27,03,824.00	100.00
A	2nd floor	Priyanka Sengupta	672.00	26,84,000.00	22-Nov-2018	26,84,000.00	26,84,000.00	100.00
B	2nd floor	Suddhasatwa Sen	686.00	27,46,000.00	14-Oct-2018	27,46,000.00	27,46,000.00	100.00
B	3rd floor	Tamali Bhattacharya	686.00	29,18,000.00	20-Aug-2018	29,18,000.00	29,18,000.00	100.00
C	3rd floor	Santanu Hazra	653.60	27,32,000.00	29-Aug-2018	27,32,000.00	27,32,000.00	100.00
A	4th floor	Debasish Mukherjee	672.00	26,88,000.00	23-Feb-2019	26,88,000.00	26,88,000.00	100.00
B	4th floor	Kartick Banerjee	643.00	27,44,000.00	23-Oct-2018	27,44,000.00	27,44,000.00	100.00
B	5th floor	Rajeswari Dey	686.00	26,58,250.00	19-Jul-2020	26,58,250.00	26,58,250.00	100.00
C	5th floor	Bimalendu Konar	653.60	25,25,000.00	25-Oct-2019	25,25,000.00	25,25,000.00	100.00
Gr Fl	Commercial		1,702.00	72,00,000.00				N.A
Parking-Two Wheelers								
1	A/2 FL	Priyanka Sengupta	25.00	40,000.00	22-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Debasish Mukherjee	25.00	50,000.00	23-Feb-2019	50,000.00	50,000.00	100.00
3	C/5 FL	Bimalendu Konar	25.00	40,000.00	31-Mar-2022	40,000.00	40,000.00	100.00
Parking-Four Wheelers								
1	B/2 FL	Suddhasatwa Sen	105.00	2,50,000.00	14-Oct-2018	2,50,000.00	2,50,000.00	100.00
2	C/3 FL	Santanu Hazra	105.00	2,00,000.00	29-Aug-2018	2,00,000.00	2,00,000.00	100.00
3	B/4 FL	Kartick Banerjee	105.00	2,50,000.00	23-Oct-2018	2,50,000.00	2,50,000.00	100.00
Total			8,097.80	3,24,29,074.00		2,52,29,074.00	2,52,29,074.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleable Area)

a) Total Agreement Value against which 10% or More is realised

25229074.00

b) Total % of Completion of Project Cost is Including Land

80.25

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)

6,395.80 Sq Ft

78.98 %



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(NILKANTA APARTMENT)
ANNEXURE-A TO STATEMENT OF ACCOUNTS

D

COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)
Upto the Year ending on 31st March, 2024

1. Overall % of Completion including Cost of Constuction and Cost of Land	80.25
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	80.25
Revenue is recognised on % of Completion Method as stated hereunder	
Computation of Revenue Recognition:	
80.25 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2024	20246332.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	8097.80
b) Total Area against which Revenue Recognised (In Sq Ft)	6395.80
c) % of Total Area secured by Agreement (b/ax100)	78.98
d) Cost Incurred Up to 31st March, 2024	<u>22609238.35</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	4752021.99
Add: Additional Cost Allocated to Commercial Space	<u>373324.00</u>
(% Area of Commercial is 13.76%, Hence 12% of 13.71% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	5125345.99
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	17483892.36
Net Profit from Project for up to the Financial Year ended on 31st March, 2024	27,62,439.64
Less: Profit Already Recognised up to 31.03.2023	27,62,439.64
Balance amount of Net Profit Recognised in this F.Y-2023-2024	-
Computation of Revenue Pending Recognition	
Total Agreement Value up to 31.03.2024	25229074.00
Less: Revenue Recognised up to 31.03.2024	<u>20246332.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2024	49,82,742.00
Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2024	
Total Agreement Value Recognised up to 31.03.2024	20246332.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2023	<u>20246332.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	-
Closing Work in Progress	
Cost Incurred up to 31st March, 2024.	22609238.35
Less: Cost Allocated against Revenue Recognised up to 31.03.2024	17483892.36
Closing Work in progress as on 31st March, 2024	5125345.99



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(AMBIKA APARTMENT)
ANNEXURE-B TO STATEMENT OF ACCOUNTS

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2023-2024

A Total Area under Construction		12260.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land		
Flat-D-1st Floor	402.00	
Flat-A-2nd Floor	561.00	
Flat-B-2nd Floor	542.00	
Flat-C-3rd Floor	420.00	
Flat-D-3rd Floor	402.00	
Flat-A-5th Floor	561.00	
Ground -Commercial	720.00	
Two Wheeler Parking-2 No	50.00	
Car Parking-2 No	210.00	
Net Sealable Area of the Project		3868.00 Sq ft
		8392.00 Sq ft
Hence % of Total Area to be given to Land Owner as Cost of Land		31.55 %

B ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED
 Upto the Year ending on 31st March, 2024

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development			
1. Amount to be Paid by Money		0.00	0.00
2. Construction Area to be allocated	3,868 Sq ft	10037827.00	8484943.00
3. Land Development Cost		0.00	0.00
Total Cost of Land		10037827.00	8484943.00
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		685950.00	685950.00
2. Architect Fees/ Planning Expenses/Engineering Fees		245650.00	245650.00
3. Cost of Materials		22429046.00	18620396.00
4. Transformer/ D.G		320000.00	320000.00
5. Lif with Installation		300000.00	300000.00
6. Machine Hire Chrges/JCB, Mixture Machine etc		325549.00	325549.00
7. Labour Charges		5078122.00	4140499.00
8. Staff Salary excluding Partner Remuneration		700659.00	567574.00
9. Brokerage Paid		140000.00	140000.00
10. Various Legal Expenses		87764.00	87764.00
11. Fire Fighting Equipments		259967.00	259967.00
12. Electricity and Fuel Charges		182176.00	182176.00
13. Security Hire Charges		390536.72	390536.72
14. Site Expenses		132123.00	89542.00
15. Other Overhead Expenses		538072.56	538036.06
Total Cost of Construction for 12,260.00 Sq Ft		31815615.28	26893639.78
Less: Misc Income		0.00	0.00
Net Cost of Construction for 12,260.00 Sq Ft		31815615.28	26893639.78
Less: Proportinate cost relating to Land Owners Share		10037827.00	8484943.00
Total Construction cost relating to Salable Area		21777788.28	18408696.78
Total Project Cost including Land Cost		31815615.28	26893639.78
Total Cost		31815615.28	26893639.78



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(AMBIKA APARTMENT)
ANNEXURE-B TO STATEMENT OF ACCOUNTS

C

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS
Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
A	1st floor	Asish Kr Dan	561.00	26,15,503.00	16-Mar-2018	26,15,503.00	26,15,503.00	100.00
B	1st floor	Sanjib Dan	542.00	23,71,250.00	17-Jun-2018	23,71,250.00	20,46,400.00	86.30
C	1st floor	Utpal Sarkar	420.00	18,66,500.00	2-Nov-2018	18,66,500.00	18,66,500.00	100.00
C	2nd floor	Kuntal Ghosh	420.00	19,02,898.00	5-May-2018	19,02,898.00	19,02,898.00	100.00
D	2nd floor	Kuntal Ghosh	402.00	18,39,539.00	5-May-2018	18,39,539.00	18,39,539.00	100.00
A	3rd floor	Swapan Kr Ghosh	561.00	23,56,200.00	22-Jul-2018	23,56,200.00	23,56,200.00	100.00
B	3rd floor	Pradipta Bhattacharya	542.00	24,25,500.00	27-Feb-2018	24,25,500.00	20,06,625.00	82.73
A	4th floor	Soumen Dutta	561.00	23,65,000.00	25-Oct-2018	23,65,000.00	23,65,000.00	100.00
B	4th floor	Soumendu Panja	542.00	22,22,400.00	5-Oct-2018	22,22,400.00	22,22,400.00	100.00
C	4th floor	Madhumita Panja	420.00	17,24,000.00	5-Oct-2018	17,24,000.00	17,24,000.00	100.00
D	4th floor		402.00	17,50,000.00				N.A
B	5th floor	Prabir Ganguly	542.00	20,20,800.00	7-Jun-2021	20,20,800.00	20,20,800.00	100.00
C	5th floor	Prabir Ganguly	420.00	15,65,900.00	7-Jun-2021	15,65,900.00	15,65,900.00	100.00
D	5th floor	Prabir Ganguly	402.00	16,22,875.00	24-Sep-2021	16,22,875.00	15,95,703.00	98.33
Ground	Commercial		1,080.00	50,00,000.00				N.A
Parking-Two Wheelers								
1	C/1 FL	Utpal Sarkar	25.00	40,000.00	2-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Soumen Dutta	25.00	40,000.00	25-Oct-2018	40,000.00	40,000.00	100.00
Parking-Four Wheeler								
1	A/1 FL	Asish Kr Dan	105.00	3,00,000.00	16-Mar-2018	3,00,000.00	3,00,000.00	100.00
2	C/2 FL	Kuntal Ghosh	105.00	2,75,000.00	5-May-2018	2,75,000.00	2,75,000.00	100.00
3	B/3 Fl	Pradipta Bhattacharya	105.00	3,00,000.00	27-Feb-2018	3,00,000.00	1,00,000.00	33.33
4	B/4 Fl	Soumendu Panja	105.00	2,00,000.00	5-Oct-2018	2,00,000.00	2,00,000.00	100.00
5	B/5 Fl	Prabir Ganguly	105.00	2,50,000.00	7-Jun-2021	2,50,000.00	2,50,000.00	100.00
Total			8,392.00	3,50,53,365.00		2,83,03,365.00	2,73,32,468.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleable Area)

6,910.00 Sq Ft
82.34 %

a) Total Agreement Value against which 10% or More is realised

28303365.00

b) Total % of Completion of Project Cost is Including Land

84.53

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(AMBIKA APARTMENT)
ANNEXURE-B TO STATEMENT OF ACCOUNTS

D

COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)
Upto the Year ending on 31st March, 2024

1. Overall % of Completion including Cost of Constuction and Cost of Land	84.53
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	84.53
Revenue is recognised on % of Completion Method as stated hereunder	
<u>Computation of Revenue Recognition:</u>	
84.53 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2024	23924834.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	8392.00
b) Total Area against which Revenue Recognised (In Sq Ft)	6910.00
c) % of Total Area secured by Agreement (b/ax100)	82.34
d) Cost Incurred Up to 31st March, 2024	26893639.78
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	4749329.62
Add: Additional Cost Allocated to Commercial Space	473866.00
(% Area of Commercial is 8.81%, Hence 20% of 8.81% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	5223195.62
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	21670444.16
Net Profit from Project for up to the Financial Year ended on 31st March, 2024	22,54,389.84
Less: Profit Already Recognised up to 31.03.2023	22,54,389.84
Balance amount of Net Profit Recognised in this F.Y-2023-2024	0.00
<u>Computation of Revenue Pending Recognition</u>	
Total Agreement Value up to 31.03.2024	28303365.00
Less: Revenue Recognised up to 31.03.2024	23924834.00
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2024	43,78,531.00
<u>Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024</u>	
Total Agreement Value Recognised up to 31.03.2024	23924834.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2023	23924834.00
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	0.00
<u>Closing Work in Progress</u>	
Cost Incurred up to 31st March, 2024	26893639.78
Less: Cost Allocated against Revenue Recognised up to 31.03.2024	21670444.16
Closing Work in progress as on 31st March, 2024	5223195.62



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(SARADA APARTMENT)
ANNEXURE-C TO STATEMENT OF ACCOUNTS

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2023-2024

A Total Area under Construction			11190.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land			
Flat-C-1st Floor		479.25	
Flat-B-6th Floor		569.25	
Car Parking-1 No		105.00	
Net Sealable Area of the Project			1153.50 Sq ft
			10036.50 Sq ft
Hence % of Total Area to be given to Land Owner as Cost of Land			10.31 %

B ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED
Upto the Year ending on 31st March, 2024

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development			
1. Amount to be Paid by Money		8400000.00	7250000.00
2. Construction Area to be allocated	1,153.50 Sq ft	3626255.00	2249871.00
3. Land Development Cost		0.00	0.00
Total Cost of Land		12026255.00	9499871.00
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		800000.00	800000.00
2. Water Connection/ Arangement Expenses		72050.00	72050.00
3. Architech Fees/ Planning Expenses/Engineering Fees		272000.00	272000.00
4. Cost of Materials		22245966.00	12247612.11
5. Machine Hire Chrges/JCB, Mixture Machine etc		500093.00	254454.00
6. Labour Charges		8205578.00	5156082.00
7. Staff Salary excluding Partner Remuneration		1079537.00	1023037.00
8. Brokarage Paid		40000.00	40000.00
9. Various Legal Expenses		102662.00	102662.00
10. Fire Fighting Equipments		13650.00	13650.00
11. Electricity and Fuel Charges		51545.00	51545.00
12. Security Hire Charges		294352.00	294352.00
13. Other Overhead Expenses		1494777.39	1494777.39
Total Cost of Construction for 11,190.00 Sq Ft		35172210.39	21822221.50
Less: Misc Income		0.00	0.00
Net Cost of Construction for 11,190.00 Sq Ft		35172210.39	21822221.50
Less: Proportinate cost relating to Land Owners Share		3626255.00	2249871.00
Total Construction cost relating to Salable Area		31545955.39	19572350.50
Total Project Cost including Land Cost		43572210.39	29072221.50
Total Cost		43572210.39	29072221.50



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(SARADA APARTMENT)
ANNEXURE-C TO STATEMENT OF ACCOUNTS

C

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS
Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
A	1st floor	Rama Prasad Mukher	569.25	31,20,000.00	25-Jun-2019	31,20,000.00	31,20,000.00	100.00
B	1st floor	Manju Dey	569.25	31,36,000.00	21-Jan-2020	31,36,000.00	31,36,000.00	100.00
A	2nd floor	Kakali Majumder	566.25	31,95,500.00	19-Apr-2021	31,95,500.00	31,95,500.00	100.00
B	2nd floor	Sayanti Ghosh	569.25	31,36,000.00	10-Jun-2019	31,36,000.00	31,36,000.00	100.00
C	2nd floor	Kakali Majumder	479.25	25,28,220.00	25-Sep-2020	25,28,220.00	25,28,220.00	100.00
A	3rd floor	Basanti Rani Hazra	566.25	31,20,173.00	1-Aug-2019	31,20,173.00	31,20,173.00	100.00
B	3rd floor	Asish Chattopadhyay	569.25	31,33,050.00	16-Jul-2019	31,33,050.00	31,33,050.00	100.00
C	3rd floor	Manas Kr Banerjee	479.25	25,60,150.00	25-Sep-2020	25,60,150.00	25,60,150.00	100.00
A/2 & B	4th floor	Mridula Ghosh	1,090.00	45,10,000.00	24-Dec-2019	45,10,000.00	45,10,000.00	100.00
A/2 & C	4th floor	Soumitra Ghosh	809.25	43,58,100.00	24-Dec-2019	43,58,100.00	43,58,100.00	100.00
A	5th floor	Chiranjib Samanta	566.25	29,69,000.00	20-Jul-2019	29,69,000.00	29,69,000.00	100.00
B	5th floor	Mohanlal Chakraborty	569.25	31,36,000.00	17-Jun-2019	31,36,000.00	31,36,000.00	100.00
C	5th floor	Ujjwal Dan	479.25	26,16,000.00	5-Oct-2020	26,16,000.00	26,16,000.00	100.00
A	6th floor	Kalyan Sadhukhan	655.25	30,44,500.00	13-Aug-2021	30,44,500.00	30,44,500.00	100.00
C	6th floor	Reba Dey	479.25	27,19,900.00	25-Aug-2022	27,19,900.00	27,19,900.00	100.00
Parking-Two Wheelers								
1	C/5 FL	Ujjwal Dan	25.00	40,000.00	5-Oct-2020	40,000.00	40,000.00	100.00
2	C/3 FL	Manas Kr Banerjee	25.00	50,000.00	25-Sep-2020	50,000.00	50,000.00	100.00
3	C/6 FL	Kalyan Sadhukhan	25.00	50,000.00	13-Aug-2021	50,000.00	50,000.00	100.00
Parking-Four Wheeler								
1	A/1 FL	Rama Prasad Mukher	105.00	3,00,000.00	25-Jun-2019	3,00,000.00	3,00,000.00	100.00
2	B/2 FL	Sayanti Ghosh	105.00	3,00,000.00	10-Jun-2019	3,00,000.00	3,00,000.00	100.00
3	A/3 FL	Basanti Rani Hazra	105.00	3,00,000.00	1-Aug-2019	3,00,000.00	3,00,000.00	100.00
4	C/4 FL	Soumitra Ghosh	105.00	3,00,000.00	24-Dec-2019	3,00,000.00	3,00,000.00	100.00
5	A/5 FL	Chiranjib Samanta	105.00	3,50,000.00	20-Jul-2019	3,50,000.00	3,50,000.00	100.00
6	B/5 FL	Mohanlal Chakraborty	105.00	3,00,000.00	17-Jun-2019	3,00,000.00	3,00,000.00	100.00
7	A/2 FL	Kakali Majumder	105.00	3,50,000.00	25-Sep-2020	3,50,000.00	3,50,000.00	100.00
8	B/1 FL	Manju Dey	105.00	3,00,000.00	1-Apr-2021	3,00,000.00	3,00,000.00	100.00
9	C/6 FL	Reba Dey	105.00	4,00,000.00	25-Aug-2022	4,00,000.00	4,00,000.00	100.00
Total			10,036.50	5,03,22,593.00		5,03,22,593.00	5,03,22,593.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area)

10,036.50 Sq Ft
100.00 %

a) Total Agreement Value against which 10% or More is realised

50322593.00

b) Total % of Completion of Project Cost is Including Land

66.72

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(SARADA APARTMENT)
ANNEXURE-C TO STATEMENT OF ACCOUNTS

D

COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)
Upto the Year ending on 31st March, 2024

1. Overall % of Completion including Cost of Constuction and Cost of Land	66.72
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	62.04
Revenue is recognised on % of Completion Method as stated hereunder	
Computation of Revenue Recognition:	
66.72 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2024	33575234.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	10036.50
b) Total Area against which Revenue Recognised (In Sq Ft)	10036.50
c) % of Total Area secured by Agreement (b/ax100)	100.00
d) Cost Incurred Up to 31st March, 2024	<u>29072221.50</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (This is treated as Work in Progress)	<u>0.00</u>
Now Cost to be allocated to Area Secured by Agreement	29072221.50
Net Profit from Project for up to the Financial Year ended on 31st March, 2024	45,03,012.50
Less: Profit Already Recognised up to 31.03.2023	45,03,012.50
Balance amount of Net Profit Recognised in this F.Y-2023-2024	-
Computation of Revenue Pending Recognition	
Total Agreement Value up to 31.03.2024	50322593.00
Less: Revenue Recognised up to 31.03.2024	<u>33575234.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2024	1,67,47,359.00
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	
Total Agreement Value Recognised up to 31.03.2024	33575234.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2023	<u>33575234.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	0.00
Closing Work in Progress	
Cost Incurred up to 31st March, 2024	29072221.50
Less: Cost Allocated against Revenue Recognised up to 31.03.2024	29072221.50
Closing Work in progress as on 31st March, 2024	0.00



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103
(PRAKRITI)
ANNEXURE-D TO STATEMENT OF ACCOUNTS

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2023-2024

A Total Area under Construction		99844.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land		
Block-A	Flat-E/2nd Floor	620.00
	Flat-F/2nd Floor	620.00
	Flat-E/3rd Floor	620.00
	Flat-F/3rd Floor	620.00
	Flat-E/4th Floor	620.00
	Flat-F/4th Floor	620.00
Parking	Basement	1023.75
Commercial	Ground Floor	1023.75
	1st Floor	1240.00
Block-B	Flat-H/6th Floor	843.00
Block-C	Flat-D/1st Floor	655.00
	Flat-F/1st Floor	659.00
	Flat-C/6th Floor	665.00
	Flat-E/6th Floor	669.00
		2648.00
Net Sealable Area of the Project		10498.50 Sq ft
		89345.50 Sq ft
Hence % of Total Area to be given to Land Owner as Cost of Land		10.51 %

B ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED

Upto the Year ending on 31st March, 2024

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development			
1. Amount to be Paid by Money		71500000.00	23473670.00
2. Construction Area to be allocated	10,498.50 Sq ft	24484460.00	12705799.00
3. Land Development Cost		0.00	0.00
Total Cost of Land		95984460.00	36179469.00
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		750000.00	691491.00
2. Water Connection/ Arangement Expenses		1200000.00	90348.00
3. Architech Fees/ Planning Expenses/Engineering Fees		3771210.00	3771210.00
4. Cost of Materials		147500000.00	87764759.98
5. Transformer/ D.G		2400000.00	0.00
6. Lif with Installation		4200000.00	0.00
7. Machine Hire Chrges/JCB, Mixture Machine etc		1715915.00	1715915.00
8. Labour Charges		5900000.00	17887739.00
9. Staff Salary excluding Partner Remuneration		2500000.00	1806817.00
10. Various Legal Expenses		300000.00	104418.00
11. Fire Fighting Equipments		900000.00	0.00
12. Electricity and Fuel Charges		600000.00	202661.00
13. Security Hire Charges		1500000.00	230772.00
14. Site Expenses		2270136.00	2270136.00
15. Other Overhead Expenses		4356206.62	4356206.62
Total Cost of Construction for 99,844.00 Sq Ft		232963467.62	120892473.60
Less: Misc Income		0.00	0.00
Net Cost of Construction for 99,844.00 Sq Ft		232963467.62	120892473.60
Less: Proportinate cost relating to Land Owners Share		24484460.00	12705799.00
Total Construction cost relating to Salable Area		208479007.62	108186674.60
Total Project Cost including Land Cost		304463467.62	144366143.60
Total Cost		304463467.62	144366143.60



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(PRAKRITI)

ANNEXURE-D TO STATEMENT OF ACCOUNTS

C

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS

Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
Block-A								
A/2 BHK	2nd floor	Chandrabhan Chourasia	926.00	35,90,000.00	10-Nov-2022	35,90,000.00	17,83,000.00	49.67
B/3 BHK	2nd floor	Amalendu Sinha	1,096.00	39,90,800.00	5-Sep-2022	39,90,800.00	20,00,000.00	50.12
C/1 BHK	2nd floor	Rita Rani Hati	512.00	18,40,800.00	7-Apr-2022	18,40,800.00	9,11,800.00	49.53
D/1 BHK	2nd floor		553.00	19,90,800.00				N.A
A/2 BHK	3rd floor	Chandan Rakshit	926.00	33,41,000.00	30-May-2022	33,41,000.00	7,93,000.00	23.74
B/3 BHK	3rd floor	Tuhin Ghosh	1,096.00	38,50,000.00	16-Jul-2022	38,50,000.00	16,84,000.00	43.74
C/1 BHK	3rd floor	Subrata Tah	512.00	18,40,800.00	22-Jul-2022	18,40,800.00	15,94,000.00	86.59
D/1 BHK	3rd floor	Indrani Ghosh	553.00	20,90,000.00	19-Sep-2022	20,90,000.00	13,02,000.00	62.30
A/2 BHK	4th floor	Pradip Mukhopadhyaya	926.00	36,18,000.00	7-Oct-2023	36,18,000.00	20,13,660.00	55.66
B/3 BHK	4th floor		1,096.00	42,64,000.00				N.A
C/1 BHK	4th floor		512.00	18,43,200.00				N.A
D/1 BHK	4th floor		553.00	19,90,800.00				N.A
Ground	Comcial		3,165.00	1,89,90,000.00				N.A
1st Floor	Comcial		3,348.75	2,00,92,500.00				N.A
Parking-Basement-Four Wheeler								
1	B-2nd Fl	Amalendu Sinha	105.00	4,00,000.00	5-Sep-2022	4,00,000.00	2,00,000.00	50.00
2	A-3rd Fl	Chandan Rakshit	105.00	3,50,000.00	30-May-2022	3,50,000.00	99,000.00	28.29
3	A-2nd Fl.	Chandrabhan Chourasia	105.00	3,50,000.00	10-Nov-2022	3,50,000.00	1,98,000.00	56.57
4	C-3rd Fl	Subrata Tah	105.00	3,00,000.00	22-Jul-2022	3,00,000.00	2,00,000.00	66.67
5	B-3rd Fl	Tuhin Ghosh	105.00	3,50,000.00	16-Jul-2022	3,50,000.00	99,000.00	28.29
6	A-4th Fl	Pradip Mukhopadhyaya	105.00	4,00,000.00	7-Oct-2023	4,00,000.00	-	0.00
7			105.00	3,50,000.00				N.A
8			105.00	3,50,000.00				N.A
9	Extra Space to be for Parking		1,247.75					N.A
Parking-Basement-Two Wheeler								
1	A-4th Fl	Pradip Mukhopadhyaya	24.00	50,000.00	7-Oct-2023	50,000.00	-	0.00
2			24.00	50,000.00				N.A
3			24.00	50,000.00				N.A
4			24.00	50,000.00				N.A
5			24.00	50,000.00				N.A
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
Total Carried Forward			18,102.50	7,66,82,700.00		2,63,61,400.00	1,28,77,460.00	



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103
(PRAKRITI)
ANNEXURE-D TO STATEMENT OF ACCOUNTS

C

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS
Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
Total Brought Forward			18,102.50	7,66,82,700.00		2,63,61,400.00	1,28,77,460.00	
Block-B								
A/3 BHK	1st Floor	Maloy Mondal	843.00	33,00,000.00	7-Nov-2022	33,00,000.00	29,71,850.00	90.06
B/3 BHK	1st Floor	Bidyut Dey	843.00	32,50,000.00	27-Oct-2022	32,50,000.00	30,85,474.00	94.94
C/2 BHK	1st Floor	Somashree Jash	665.00	22,61,000.00	3-Sep-2022	22,61,000.00	20,37,490.00	90.11
D/2 BHK	1st Floor	Sipra Ghosh	655.00	25,89,000.00	2-Nov-2022	25,89,000.00	24,91,000.00	96.21
E/2 BHK	1st Floor	Niladri Sarkar	669.00	24,10,000.00	27-Sep-2022	24,10,000.00	19,18,000.00	79.59
F/2 BHK	1st Floor		659.00	23,72,400.00				N.A
G/3 BHK	1st Floor	Arijit Mallick	843.00	32,50,000.00	30-Jun-2023	32,50,000.00	29,00,801.00	89.26
H/3 BHK	1st Floor	Laxminarayan Sen	843.00	30,00,000.00	31-Jan-2022	30,00,000.00	24,22,735.00	80.76
A/3 BHK	2nd Floor	Nilima Das	843.00	32,87,700.00	25-Feb-2024	32,87,700.00	26,54,190.00	80.73
B/3 BHK	2nd Floor	Susanta Bhuia	843.00	31,00,000.00	19-Aug-2022	31,00,000.00	26,00,500.00	83.89
C/2 BHK	2nd Floor	Debnarayan Hazra	665.00	22,61,000.00	23-Sep-2022	22,61,000.00	20,32,639.00	89.90
D/2 BHK	2nd Floor	Jhuma Das	655.00	24,00,000.00	7-May-2022	24,00,000.00	21,24,775.00	88.53
E/2 BHK	2nd Floor		669.00	24,08,400.00				N.A
F/2 BHK	2nd Floor	Sananda Mondal	659.00	24,03,000.00	6-Aug-2023	24,03,000.00	19,80,000.00	82.40
G/3 BHK	2nd Floor	Sudipta Sarkar	843.00	32,19,000.00	15-May-2023	32,19,000.00	26,23,500.00	81.50
H/3 BHK	2nd Floor	Uttam Kr Dana	843.00	30,75,000.00	17-Jan-2022	30,75,000.00	29,44,500.00	95.76
A/3 BHK	3rd Floor	Manik Ch Mondal	843.00	32,63,000.00	11-Oct-2022	32,63,000.00	27,50,940.00	84.31
B/3 BHK	3rd Floor	Mrityonjay Hazra	843.00	31,00,000.00	10-Jan-2022	31,00,000.00	29,00,000.00	93.55
C/2 BHK	3rd Floor	Sunil Kr Choudhury	665.00	25,70,000.00	12-Apr-2023	25,70,000.00	23,35,420.00	90.87
D/2 BHK	3rd Floor	Lalita Roy	655.00	23,20,000.00	7-Jan-2022	23,20,000.00	21,48,000.00	92.59
E/2 BHK	3rd Floor		669.00	24,08,400.00				N.A
F/2 BHK	3rd Floor	Krishna Mondal	659.00	24,15,000.00	24-Jan-2022	24,15,000.00	21,92,000.00	90.77
G/3 BHK	3rd Floor	Arundhuti Sen	843.00	30,50,000.00	31-Jul-2022	30,50,000.00	27,47,000.00	90.07
H/3 BHK	3rd Floor	Sanjoy Konar	843.00	30,00,000.00	29-Jan-2022	30,00,000.00	26,97,000.00	89.90
A/3 BHK	4th Floor	Aninda Banerjee	843.00	29,00,000.00	31-Aug-2022	29,00,000.00	26,15,325.00	90.18
B/3 BHK	4th Floor	Tapas Pal	843.00	29,02,240.00	12-Apr-2023	29,02,240.00	23,78,000.00	81.94
C/2 BHK	4th Floor		665.00	23,94,000.00				N.A
D/2 BHK	4th Floor	Koushik Samanta	655.00	23,50,000.00	16-Jul-2022	23,50,000.00	20,94,000.00	89.11
E/2 BHK	4th Floor		669.00	24,08,400.00				N.A
F/2 BHK	4th Floor	Bhairab Dan	659.00	25,38,300.00	13-Oct-2022	25,38,300.00	19,50,640.00	76.85
G/3 BHK	4th Floor	Tanmoy Bag	843.00	27,00,000.00	12-Sep-2022	27,00,000.00	25,14,000.00	93.11
H/3 BHK	4th Floor	Sudhin Kr Mondal	843.00	28,00,000.00	13-Jan-2022	28,00,000.00	21,80,000.00	77.86
A/3 BHK	5th Floor	Mihir Choudhuri	843.00	29,50,000.00	6-Sep-2022	29,50,000.00	27,50,000.00	93.22
B/3 BHK	5th Floor	Priyanka Nandi	843.00	32,90,000.00	20-Sep-2023	32,90,000.00	29,26,440.00	88.95
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor		655.00	23,58,000.00				N.A
E/2 BHK	5th Floor		669.00	24,08,400.00				N.A
F/2 BHK	5th Floor	Samir Kr Nandi	659.00	26,50,000.00	5-Nov-2023	26,50,000.00	16,33,501.00	61.64
G/3 BHK	5th Floor	Debdut Ghosh	843.00	31,00,000.00	12-Sep-2022	31,00,000.00	31,00,000.00	100.00
H/3 BHK	5th Floor	Sujoy Mondal	843.00	29,50,000.00	20-Jan-2022	29,50,000.00	25,40,000.00	86.10
A/3 BHK	6th Floor		843.00	30,34,800.00				N.A
Parking-Ground Floor-Four Wheeler								
1	B-B/H-2nd	Uttam Kr Dana	105.00	3,00,000.00	17-Jan-2022	3,00,000.00	2,49,500.00	83.17
2	B-B/F-3rd	Krishna Mondal	105.00	3,50,000.00	24-Jan-2022	3,50,000.00	3,00,000.00	85.71
3	B-B/D-3rd	Lalita Roy	105.00	3,50,000.00	7-Jan-2022	3,50,000.00	2,50,000.00	71.43
4	B-B/H-1st	Laxminarayan Sen	105.00	3,50,000.00	31-Jan-2022	3,50,000.00	2,50,000.00	71.43
Total Carried Forward			49,465.50	19,08,73,740.00		11,83,65,640.00	9,31,66,680.00	



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(PRAKRITI)

ANNEXURE-D TO STATEMENT OF ACCOUNTS

C

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS

Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
Total Brought Forward			49,465.50	19,08,73,740.00		11,83,65,640.00	9,31,66,680.00	
Block-B- Continued								
5	B-B/B-3rd	Mrityonjay Hazra	105.00	3,25,000.00	10-Jan-2022	3,25,000.00	2,00,000.00	61.54
6	B-B/H-4th	Sudhin Kr Mondal	105.00	3,00,000.00	13-Jan-2022	3,00,000.00	3,00,000.00	100.00
7	B-B/H-5th	Sujoy Mondal	105.00	3,50,000.00	20-Jan-2022	3,50,000.00	3,50,000.00	100.00
8	B/2 nd Fl	Susanta Bhuia	105.00	3,15,000.00	19-Aug-2022	3,15,000.00	2,00,000.00	63.49
9	G/F-2nd Fl	Sudipta Sarkar	105.00	5,00,000.00	15-May-2023	5,00,000.00	3,96,000.00	79.20
10	B/4th Fl	Tapal Pal	105.00	4,00,000.00	12-Apr-2023	4,00,000.00	3,46,500.00	86.63
11	G/5th Fl	Debdut Ghosh	105.00	3,50,000.00	12-Sep-2022	3,50,000.00	5,000.00	1.43
12	D/2nd Fl	Jhuma Das	105.00	3,25,000.00	7-May-2022	3,25,000.00	3,25,000.00	100.00
13	A/4Th Fl	Aninda Banerjee	105.00	3,25,000.00	31-Aug-2022	3,25,000.00	2,85,000.00	87.69
14	A/3rd Fl	Manik Ch Mondal	105.00	4,00,000.00	11-Oct-2022	4,00,000.00	2,86,000.00	71.50
15	A/5th Fl	Mihir Choudhuri	105.00	4,00,000.00	6-Sep-2022	4,00,000.00	3,00,000.00	75.00
16	E/1st Fl	Niladri Sarkar	105.00	3,00,000.00	27-Sep-2022	3,00,000.00	2,50,000.00	83.33
17	G/4th Fl	Tanmoy Bag	105.00	3,50,000.00	12-Sep-2022	3,50,000.00	2,20,000.00	62.86
18	B/1st Fl	Bidyut Dey	105.00	4,50,000.00	3-Oct-2023	4,50,000.00	4,50,000.00	100.00
19			105.00	3,50,000.00				N.A
20			105.00	3,50,000.00				N.A
21			105.00	3,50,000.00				N.A
22			105.00	3,50,000.00				N.A
23			105.00	3,50,000.00				N.A
24			105.00	3,50,000.00				N.A
25			105.00	3,50,000.00				N.A
26			105.00	3,50,000.00				N.A
27			105.00	3,50,000.00				N.A
28			105.00	3,50,000.00				N.A
29			105.00	3,50,000.00				N.A
30			105.00	3,50,000.00				N.A
Parking-Ground-Two Wheeler								
1	G/3rd Fl	Arundhuti Sen	24.00	50,000.00	31-Jul-2022	50,000.00	50,000.00	100.00
2	B/1st Fl	Bidyut Dey	24.00	50,000.00	27-Oct-2022	50,000.00	50,000.00	100.00
3	A/1st Fl	Maloy Mondal	24.00	50,000.00	7-Nov-2022	50,000.00	30,000.00	60.00
4	C/1st Fl	Somashree Jash	24.00	50,000.00	3-Sep-2022	50,000.00	40,000.00	80.00
5	G/1st Fl	Arijit Mallick	24.00	50,000.00	30-Jun-2023	50,000.00	49,500.00	99.00
6	A/2nd Fl	Nilima Das	24.00	50,000.00	25-Feb-2024	50,000.00	-	0.00
7	G/F-2nd Fl	Sudipta Sarkar	24.00	50,000.00	15-May-2023	50,000.00	49,500.00	99.00
8	C/3rd Fl	Sunil Kr Choudhury	24.00	50,000.00	12-Apr-2023	50,000.00	-	0.00
9	B/5th Fl	Priyanka Nandi	24.00	50,000.00	20-Sep-2023	50,000.00	49,500.00	99.00
10	F/5th Fl	Samir Kr Nandi	24.00	50,000.00	5-Nov-2023	50,000.00	49,500.00	99.00
Block-C								
A/3 BHK	1st Floor		843.00	30,34,800.00				N.A
B/3 BHK	1st Floor	Ujjwal Kr Dan	843.00	33,87,000.00	30-Jul-2023	33,87,000.00	21,78,000.00	64.30
C/2 BHK	1st Floor		665.00	23,94,000.00				N.A
E/2 BHK	1st Floor		669.00	24,08,400.00				N.A
G/3 BHK	1st Floor	Arabinda Konar	843.00	33,45,550.00	28-Mar-2024	33,45,550.00	1,00,000.00	2.99
H/3 BHK	1st Floor	Malabika Ashok De	843.00	32,19,100.00	12-Dec-2022	32,19,100.00	24,84,892.00	77.19
A/3 BHK	2nd Floor	Silpa Sarkar	843.00	33,87,700.00	28-Mar-2024	33,87,700.00	1,00,000.00	2.95
B/3 BHK	2nd Floor	Sourav Kundu	843.00	30,80,000.00	2-Sep-2022	30,80,000.00	27,20,860.00	88.34
Total Carried Forward			58,827.50	22,49,20,290.00		14,03,74,990.00	10,50,31,932.00	



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(PRAKRITI)

ANNEXURE-D TO STATEMENT OF ACCOUNTS

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS

Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
Total Brought Forward			58,827.50	22,49,20,290.00		14,03,74,990.00	10,50,31,932.00	
Block-C- Continued								
C/2 BHK	2nd Floor		665.00	23,94,000.00				N.A
D/2 BHK	2nd Floor		655.00	23,58,000.00				N.A
E/2 BHK	2nd Floor	Hemanta Basu	669.00	22,66,600.00	30-Jul-2023	22,66,600.00	17,83,000.00	78.66
F/2 BHK	2nd Floor		659.00	23,72,400.00				N.A
G/3 BHK	2nd Floor	Argha Chattopadhyaya	843.00	32,73,400.00	13-Jul-2023	32,73,400.00	26,12,333.00	79.80
H/3 BHK	2nd Floor	Rakheswar Kundu	843.00	31,22,000.00	30-Apr-2023	31,22,000.00	25,15,650.00	80.58
A/3 BHK	3rd Floor	Subhranka Nandi	843.00	34,29,850.00	28-Mar-2024	34,29,850.00	99,000.00	2.89
B/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
C/2 BHK	3rd Floor		665.00	23,94,000.00				N.A
D/2 BHK	3rd Floor		655.00	23,58,000.00				N.A
E/2 BHK	3rd Floor	Swarup Hati	669.00	22,75,000.00	30-Jul-2023	22,75,000.00	16,33,500.00	71.80
F/2 BHK	3rd Floor	Moumita Adhya	659.00	24,40,000.00	19-Sep-2022	24,40,000.00	12,75,130.00	52.26
G/3 BHK	3rd Floor	Rajeswar Sen	843.00	32,00,000.00	20-Mar-2023	32,00,000.00	25,65,100.00	80.16
H/3 BHK	3rd Floor	Sumitava Khan	843.00	34,22,000.00	9-Aug-2023	34,22,000.00	29,32,578.00	85.70
A/3 BHK	4th Floor	Samiran Mukherjee	843.00	33,87,700.00	3-Nov-2023	33,87,700.00	27,20,500.00	80.31
B/3 BHK	4th Floor	Somenath Mahato	843.00	32,61,000.00	30-Apr-2023	32,61,000.00	27,13,293.00	83.20
C/2 BHK	4th Floor	Gouranga Prasad Das	665.00	26,60,250.00	8-Mar-2024	26,60,250.00	21,39,400.00	80.42
D/2 BHK	4th Floor	Nibedita Dey	655.00	24,00,000.00	11-Sep-2022	24,00,000.00	21,34,450.00	88.94
E/2 BHK	4th Floor		669.00	26,60,250.00				N.A
F/2 BHK	4th Floor	Saswati Nandi	659.00	21,40,000.00	26-Aug-2022	21,40,000.00	14,83,500.00	69.32
G/3 BHK	4th Floor	Molay Krishna Dawn	843.00	32,19,000.00	24-Jun-2023	32,19,000.00	21,78,000.00	67.66
H/3 BHK	4th Floor	Sadhin Kumar Nandi	843.00	30,50,000.00	3-Mar-2022	30,50,000.00	24,06,200.00	78.89
A/3 BHK	5th Floor	Keya Basu Karfa	843.00	29,50,000.00	15-Sep-2022	29,50,000.00	21,04,750.00	71.35
B/3 BHK	5th Floor	Avijit Pal	843.00	31,00,000.00	19-Sep-2022	31,00,000.00	21,29,500.00	68.69
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor	Sohini Nath	655.00	24,25,000.00	19-Sep-2022	24,25,000.00	15,35,500.00	63.32
E/2 BHK	5th Floor	Bipu Chatterjee	669.00	27,26,000.00	31-Mar-2024	27,26,000.00	99,000.00	3.63
F/2 BHK	5th Floor	Dipak Kr Ghosh	659.00	21,40,000.00	29-May-2023	21,40,000.00	17,40,180.00	81.32
G/3 BHK	5th Floor	Biraj Nandi	843.00	30,00,000.00	29-Aug-2022	30,00,000.00	23,22,550.00	77.42
H/3 BHK	5th Floor	Ruma Chakraborty	843.00	29,66,000.00	6-Aug-2022	29,66,000.00	23,30,500.00	78.57
A/3 BHK	6th Floor	Ipsita Dey	843.00	29,72,000.00	18-Oct-2023	29,72,000.00	9,90,000.00	33.31
B/3 BHK	6th Floor		843.00	30,34,800.00				N.A
D/2 BHK	6th Floor		655.00	23,58,000.00				N.A
F/2 BHK	6th Floor		659.00	23,72,400.00				N.A
G/3 BHK	6th Floor		843.00	30,34,800.00				N.A
H/3 BHK	6th Floor		843.00	30,34,800.00				N.A
Parking-Ground Floor-Four Wheeler								
1	G/5th Fl	Biraj Nandi	105.00	3,50,000.00	29-Aug-2022	3,50,000.00	3,31,650.00	94.76
2	H/1st Fl	Malabika Ashok De	105.00	4,00,000.00	12-Dec-2022	4,00,000.00	4,00,000.00	100.00
3	F/3rd Fl	Moumita Adhya	105.00	3,50,000.00	19-Sep-2022	3,50,000.00	3,46,500.00	99.00
4	G/3rd Fl	Rajeswar Sen	105.00	5,00,000.00	20-Mar-2023	5,00,000.00	3,66,300.00	73.26
5	H/5th Fl	Ruma Chakraborty	105.00	3,50,000.00	6-Aug-2022	3,50,000.00	1,00,000.00	28.57
6	D/5th Fl	Sohini Nath	105.00	3,50,000.00	19-Sep-2022	3,50,000.00	2,97,000.00	84.86
7	B/2nd Fl	Sourav Kundu	105.00	3,50,000.00	2-Sep-2022	3,50,000.00	3,39,570.00	97.02
8	B/1st Fl	Ujjwal Kr Dan	105.00	4,00,000.00	30-Jul-2023	4,00,000.00	1,98,000.00	49.50
9	E/2nd Fl	Hemanta Basu	105.00	4,00,000.00	30-Jul-2023	4,00,000.00	1,98,000.00	49.50
10	G/2nd Fl	Argha Chattopadhyaya	105.00	4,00,000.00	13-Jul-2023	4,00,000.00	2,97,000.00	74.25
11	H/2nd Fl	Rakheswar Kundu	105.00	5,00,000.00	30-Apr-2023	5,00,000.00	3,58,974.00	71.79
Total Carried Forward			87,062.50	32,88,96,340.00	15,29,875.00	21,05,50,790.00	15,27,08,540.00	



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(PRAKRITI)

ANNEXURE-D TO STATEMENT OF ACCOUNTS

ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS
Upto the Year ending on 31st March, 2024

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
Total Brought Forward			87,062.50	32,88,96,340.00		21,05,50,790.00	15,27,08,540.00	
Block-C- Continued								
12	H/3rd Fl	Sumitava Khan	105.00	5,00,000.00	9-Aug-2023	5,00,000.00	3,06,900.00	61.38
13	B/4th Fl	Somenath Mahato	105.00	5,00,000.00	30-Apr-2023	5,00,000.00	3,73,032.00	74.61
14	G/4th Fl	Molay Krishna Dawn	105.00	4,50,000.00	24-Jun-2023	4,50,000.00	2,97,000.00	66.00
15	F/5th Fl	Dipak Kr Ghosh	105.00	4,00,000.00	29-May-2023	4,00,000.00	2,41,560.00	60.39
16	A/6th Fl	Ipsita Dey	105.00	5,00,000.00	18-Oct-2023	5,00,000.00	-	0.00
17			105.00	3,50,000.00				N.A
18			105.00	3,50,000.00				N.A
19			105.00	3,50,000.00				N.A
20			105.00	3,50,000.00				N.A
21			105.00	3,50,000.00				N.A
22			105.00	3,50,000.00				N.A
23			105.00	3,50,000.00				N.A
24			105.00	3,50,000.00				N.A
25			105.00	3,50,000.00				N.A
26			105.00	3,50,000.00				N.A
27			105.00	3,50,000.00				N.A
28			105.00	3,50,000.00				N.A
29			105.00	3,50,000.00				N.A
30			105.00	3,50,000.00				N.A
								N.A
Parking-Ground-Two Wheeler								
1	B-C/H 4th	Sadhin Kumar Nandi	24.00	50,000.00	3-Mar-2022	50,000.00	49,500.00	99.00
2	B/5th Fl	Avijit Pal	24.00	40,000.00	19-Sep-2022	40,000.00	-	0.00
3	A/5th Fl	Keya Basu Karfa	24.00	50,000.00	15-Sep-2022	50,000.00	49,500.00	99.00
4	D/4th Fl	Nibedita Dey	24.00	50,000.00	11-Sep-2022	50,000.00	49,500.00	99.00
5	C/4th Fl	Saswati Nandi	24.00	50,000.00	26-Aug-2022	50,000.00	49,500.00	99.00
6	G/1st Fl	Arabinda Konar	24.00	50,000.00	28-Mar-2024	50,000.00		0.00
7	A/2nd Fl	Silpa Sarkar	24.00	50,000.00	28-Mar-2024	50,000.00		0.00
8	A/3rd Fl	Subhranka Nandi	24.00	50,000.00	28-Mar-2024	50,000.00		0.00
9	E/3rd Fl	Swarup Hati	24.00	50,000.00	30-Jul-2023	50,000.00	49,500.00	99.00
10	A/4th Fl	Samiran Mukherjee	24.00	50,000.00	3-Nov-2023	50,000.00	-	0.00
11	E/4th Fl	Gouranga Prasad Das	24.00	50,000.00	8-Mar-2024	50,000.00	49,500.00	99.00
12	E/5th Fl	Bipu Chatterjee	24.00	50,000.00	31-Mar-2024	50,000.00	-	0.00
Grand Total			89,345.50	33,67,36,340.00	7,66,713.00	21,34,90,790.00	15,42,24,032.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area)

58,055.00 Sq Ft

64.98 %

a) Total Agreement Value against which 10% or More is realised

198911690.00

b) Total % of Completion of Project Cost is Including Land

47.42

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

(PRAKRITI)

ANNEXURE-D TO STATEMENT OF ACCOUNTS

COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)
Upto the Year ending on 31st March, 2024

1. Overall % of Completion including Cost of Constuction and Cost of Land	47.42
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	51.89
Revenue is recognised on % of Completion Method as stated hereunder	
Computation of Revenue Recognition:	
47.42 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2024	94323923.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	89345.50
b) Total Area against which Revenue Recognised (In Sq Ft)	54326.00
c) % of Total Area secured by Agreement (b/ax100)	60.80
d) Cost Incurred Up to 31st March, 2024	144366143.60
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (This is treated as Work in Progress)	56585168.43
Now Cost to be allocated to Area Secured by Agreement	87780975.17
Net Profit from Project for up to the Financial Year ended on 31st March, 2024	65,42,947.83
Less: Profit Already Recognised up to 31.03.2023	-
Balance amount of Net Profit Recognised in this F.Y-2023-2024	65,42,947.83
Computation of Revenue Pending Recognition	
Total Agreement Value up to 31.03.2024	213490790.00
Less: Revenue Recognised up to 31.03.2024	94323923.00
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2024	11,91,66,867.00
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	
Total Agreement Value Recognised up to 31.03.2024	94323923.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2023	0.00
Gross Agreement Value (Revenue) Recognised in this F.Y-2023-2024	94323923.00
Closing Work in Progress	
Cost Incurred up to 31st March, 2024	144366143.60
Less: Cost Allocated against Revenue Recognised up to 31.03.2024	87780975.17
Closing Work in progress as on 31st March, 2024	56585168.43



SAMANTA HOUSING DEVELOPER
GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY
DIST: PASCHIM BARDHAMAN, PIN-713103

NOTES OF ACCOUNT FOR THE YEAR 2023-2024

Disclosures of Accounting Policies relating to Computation of Income Tax.
(Income Computation and disclosures scheme)

1. ICDS-I-Accounting Policies

A) Depreciation: -

- a) Depreciation was computed under Income Tax Act 1961, as per rates provided in the Schedule-D to the Income Tax Act, 1961 on W.D.V Method.
- b) There was no change in rate of depreciation for computation of depreciation under the Income Tax Act, 1961, unless otherwise so required under the act.

B) Expenditure during construction period: -

- a) Entire expenditure during construction period is capitalized till the asset is put to use including interest on borrowed capital if any.
- b) The Joint Cost relating to construction or acquisition of various Capital Asset will be apportioned among those assets at the time it will be put to use on some reasonable basis.

C) Foreign Currency transaction: -

There was no Foreign Currency Transaction during the Reporting Period.

D) Valuation of Inventories: -

Inventories are stated at the lower of cost and net realizable value. The cost of various categories of inventories is arrived at as follows:

- Stores, spares, raw materials and components – It includes Stone Chips, Cements, Hardware Goods, Paints, Sanitary Items, Woods etc and consumables such as hardware and other goods. The goods when purchased and received at the Project Site are charged to cost of construction and hence there was no separate sock of Closing Stock of Raw Materials. The W.I.P as calculated under PCM method account for the same automatically.
- Work-in-progress is valued at proportionate cost of materials plus proportionate cost of construction, other overhead expenses and also includes cost of land. The value of Work in Progress was determined under Percentage of Completion Method as elaborated in Annexure-A, B,C and D to Balance Sheet/Profit and Loss enclosed.
- There is no Finished Goods except some portion of commercial space partly completed which was given on rental basis.

E) Valuation of Investment: -

The Company has not invested any amount as Current Investment/Short Term Investment. Investments that are readily realizable and are intended to be held for not more than one year form the date, on which such investments are made, are classified as current investments.

F) Treatment of Retirement Benefits: -

No policy has yet been developed by the Company.

G) Recognition of Profit on Long Term contracts: -

Not applicable to the Assessee.



H) Valuation of Fixed Assets: -

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price, and any attributable cost of bringing the asset to its working condition for its intended use.

I) Treatment of Contingent Liabilities: -

The Company has no Contingent Liabilities as on the Reporting Date i.e 31st March, 2024.

J) Treatment of Borrowing Cost for Acquisition of Assets:

- a) Borrowing Cost directly attributable to acquisition, construction or production of Assets (Tangible Assets- Land, Building, Machinery, Plant and Furniture; Intangible Assets- Know-how, patents, copyrights, trademarks, licences, franchises or any other rights and Inventories which requires more than 12 months to produce and bring them to saleable condition) are capitalized from the period when the fund so borrowed up to the time when the asset is first put to use or when all the work for inventory are completed and it is ready for intended sale. Even if part of the asset is completed and that part of asset is ready for intended use capitalization of borrowing cost is relation to that part has been ceased.
- b) When borrowing cost is not directly attributable to acquisition, construction or production of Assets as described in (a) above, then the borrowing cost is apportioned among the various assets as per the guidelines issued by ICDS-IX U/s 145(2) of the Income Tax Act, 1961.
- c) The borrowing cost does not include exchange difference arising from foreign currency borrowings.
- d) Even if there is interruption in development of assets, the capitalization of borrowing cost continues as described in point no (a) and (b) above.
- e) Any income earned on temporary investments of borrowed funds is not deducted from cost of borrowing rather it has been treated as Income from Other Sources.

2. ICDS-II-Valuation of Inventory: -

ICDS-II is not applicable for this assessee. Here inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies.

To harmonize the accounting policy followed by real estate developers, a single uniform practice has been suggested which is Percentage of Completion Method (PCM). The revised Guidance Note on Accounting for Real Estate Transactions-(Revised-2012) has been issued by ICAI, which is applicable to all projects commenced on or after April, 1 2012. This guidance note suggested for adoption of PCM method and hence revenue from real estate project will be recognized as per A.S-7 and not as per A.S-9. Revenue will be recognized for the first time when the following conditions will be satisfied: -

- a) At least 25% of total estimated cost (Excluding the Cost of Land) has been incurred.
- b) Agreement for Sale of Flat has been executed at least for 25% of saleable area of Project.
- c) Revenue can be recognized in respect of these agreements against which at least 10% of the agreement value has already been received.

If the conditions are satisfied the project revenue is recognized as follows: -

- a) Calculate % of completion including Cost of Land (Rs. A) Say B%
- b) Total agreement value (Against which 10% or more has been received) Say Rs .C.
- c) % of saleable area secured by agreement
= (Saleable area secured by Agreement)/(Total Saleable Area) X 100 = Say D%

Then Revenue recognized = Rs. C X B% = Rs. X
Less: Proportionate Cost = Rs.A X D% = Rs. Y



Net Profit

=

Rs. X-Y

WIP will be = Rs. A less Rs. Y = Rs. Z

This has also been supported by Central Government Direct Taxes (Please see i-taxnet-
Income Tax Department- Technique of investigation for Assessment-Volume-5-REAL
ESTATE BUSINESS)

Now for this Financial Year-2023-2024

- a) In respect of Nilkanta Apartment (Annexure-A to Balance Sheet and Profit & Loss)
Total cost incurred as a % of Estimated Construction Cost is 80.25% which is more than 25% also saleable area secured by agreement is 78.98% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- b) In respect of Ambika Apartment (Annexure-B to Balance Sheet and Profit & Loss)
Total cost incurred as a % of Estimated Construction Cost is 84.53% which is more than 25% also saleable area secured by agreement is 82.34% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- c) In respect of Sarada Apartment (Annexure-C to Balance Sheet and Profit & Loss)
Total cost incurred as a % of Estimated Construction Cost is 62.04% which is more than 25% also saleable area secured by agreement is 100.00% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- d) In respect of Prakriti (Annexure-D to Balance Sheet and Profit & Loss)
Total cost incurred as a % of Estimated Construction Cost is 51.89% which is more than 25% also saleable area secured by agreement is 60.80% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method.

3. ICDS-III-Construction Contract: -

ICDS-III is not applicable as the Assessee is engaged in business of real estate developers during the F.Y-2023-2024.

4. ICDS-IV-Revenue Recognition: -

ICDS-IV is also not applicable for this assessee. Here revenue is recognized as per guidelines issued by ICAI. Inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies. Detailed computation of Work in progress, Revenue Recognition, Revenue Recognition postponed has been elaborated in Annexure-A, B, C and D to Balance Sheet and Statement of Profit and Loss.

5. ICDS-V-Tangible Fixed Assets: -

a) Accounting Policies :

- For Depreciation: See ICDS-I-Accounting Policies-Point No (A) above
- For Actual Cost: This includes Purchase Price, Duties & Taxes excluding recoverable amount, any other expenditure directly related to acquisition of such asset and also includes expenditure on test run and experimental production. Any profit derived from such acquisition activity is deducted from actual cost.
- When tangible Fixed Asset is acquired for exchange of other assets, then fair value of such asset so acquired will be taken to be the actual cost.



- Cost of Repair and Improvement is capitalized when future benefit from the asset is enhanced from previously assessed standard of performance.
 - When consolidated price was paid for several assets, the cost is apportioned on fair basis.
- b) Details of Fixed Assets has been shown in Balance Sheet- Schedule-A to Balance Sheet.
6. ICDS-VI-The effect of Foreign Exchange Changes: -
- a) There was no foreign currency transaction during the report in period under consideration.
 - b) Assessee has not entered in to any Forward exchange contracts during the previous year.
7. ICDS-VII-Government Grants: -
- a) Accounting Policies:
 - i. Government Grants are recognized if there is reasonable assurance that conditions of grants will be complied with and grant shall be received. But if Grants is actually received then the recognition is not postponed.
 - ii. Government Grants relating to depreciable assets are deducted from Actual Cost or WDV of the Block of Assets.
 - iii. Government Grants relating to non-depreciable assets are amortized over the period obeying matching concept.
 - iv. Government Grants as not related to a particular assets then such Grants is apportioned between the assets on proportionate basis.
 - v. Government Grants treated as income in the year in which it is receivable if such grant is meant for compensation for expenses of loss or for immediate financial support.
 - vi. Government Grants in the form of non-monetary assets given at a concessional rate are accounted for on actual cost of acquisition.
 - vii. When Government Grant is refundable, then that should be reduced from unamortized amount of Grants if any otherwise charged to Profit and Loss Account. If such refundable Grant is related to depreciable assets, then the cost of such asset is enhanced and depreciation is charged prospectively on enhanced cost of asset.
 - b) Following Particulars in respect of Government Grants are detailed hereunder:-

i. Grant Received Against Depreciable Assets :	Nil
ii. Grant Recognised as Income :	NIL
iii. Grant not deducted from Actual Cost and Reason for such Non Deduction :	NIL
iv. Grant not recognized as Income and Reason for such non recognition :	NIL
8. ICDS-VIII-Securities: -
- a) Accounting Policies:
 - i. This is related to Securities held as Stock-in-Trade
 - ii. At the time of acquisition it is recognized at actual cost which includes charges such as brokerage, fees, tax, duties etc. Pre-acquisition period interest is deducted from cost of acquisition. When specific identification of cost is not feasible the FIFO Method or Weighted Average Cost formula is used.
 - iii. When securities are acquired in exchange of another security or other assets, then the fair value of such acquired shall be the actual cost.
 - iv. The closing stock of securities is valued at actual cost of acquisition or Net Realizable value whichever is lower. Securities are classified in to following



categories Shares, Debt Securities, Convertible Securities, and other Securities. The net realizable value is determined category wise and on the basis of individual securities. Unlisted securities or unquoted securities are valued at actual cost of acquisition.

b) Assessee has not invested any amount in Securities held as Stock in Trade.

9. ICDS-IX-Borrowing Costs: -

a) Accounting Policies: See ICDS-I-Accounting Policies-Point No (J) above

b) Amount of Borrowing Cost Capitalized during the Financial Year under consideration:

As the assessee has not borrowed any fund for acquisition of fixed assets, hence question of capitalization of borrowing cost does not arise at all.

10. ICDS-X-Provision, Contingent Assets & Contingent Liabilities: -

a) Accounting Policies:

i. Provisions: When it was reasonably certain (not probable) that outflow of economic resources is required or required to settle the present obligation which can be reliably estimated resulting from past event then the provision for such obligation is recognized. But provision for future obligation was recognized. If any reimbursement is available in respect of such expenses same will be recognized only when it is reasonably certain that reimbursement will be received. The reimbursement so recognized should not exceed the amount of provision.

ii. Contingent Liabilities: It is possible obligation that arises from past events and the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Liabilities are not recognized because reliable estimate of future obligation cannot be made as well as assessee is not reasonably certain about the outflow of economic resources which will be required to settle the future obligation.

iii. Contingent Assets: It is a possible asset that arises from past events the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Assets are not recognized rather it is continually assessed and when it becomes reasonably certain (not virtually certain) that inflow of economic benefit will arise the asset and related income are recognized.

iv. Onerous contract and executory contracts are not covered by this ICDS-X as these are unrealized losses.

b) Details of Provisions Recognized during the Financial Year:

No provision has been recognized during the F.Y-2023-2024.

