

GUPTO CIVIL & ENGINEERING SERVICES PRIVATE LIMITED

Subhaspally Tallykhola, Khalisani, Chinsurah, Hooghly -712 138

CIN No - U42101WB2023PTC261528

Balance Sheet as at 31st March, 2024

		Amount in (₹)
Particulars	Note No	As at 31st March, 24
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2.1	1,00,000.00
(b) Reserves and Surplus	2.2	4,98,166.00
(2) Non - Current Liabilities		
(a) Short Term Borrowings	2.3	1,25,800.00
(3) Current Liabilities		
(a) Trade Payables	2.4	39,16,908.00
(b) Other Current Liabilities	2.5	2,03,000.00
(c) Short Term Provision	2.6	1,75,032.00
Total		50,18,906.00
II. Assets		
(1) Non Current Assets		
(a) Long Term Loans and Advances	2.7	-
(2) Current Assets		
(a) Inventories	2.8	-
(a) Trade Receivable		41,60,045.00
(b) Cash and Bank Balances	2.9	4,63,861.00
(c) Other Current Assets	2.10	3,95,000.00
Total		50,18,906.00

Notes 2.1 to 2.16 form an integral part of the Balance sheet and the Statement of Profit & Loss

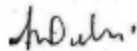
As per our report of even date

For Anil Malani & Associates

Chartered Accountants

Firm's Registration # 329096E

For and behalf of the Board of Directors



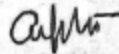
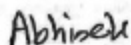
[Anil Malani]

Proprietor

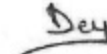
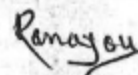
Membership No - 066279

UDIN : 24066279BJZZ0E9587

Kolkata, September 30, 2024

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Director

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Director

GUPTO CIVIL & ENGINEERING SERVICES PRIVATE LIMITED

Subhaspally Tallykhola, Khalisani, Chinsurah, Hooghly -712 138

CIN No - U42101WB2023PTC261528

Statement of Profit and Loss for the year ended 31st March, 2024

Amount in (₹)		
Particulars	Note No	For the year ended 31st March, 2024
I. Revenue from operations	2.11	93,20,045.00
II. Other Income		-
III. Total Revenue (I +II)		93,20,045.00
Expenses		
Cost of Materials Consumed	2.12	83,17,958.00
Employee Cost	2.13	2,66,000.00
Finance Charges	2.14	-
Other Expenses	2.15	62,889.00
Changes in Inventories of finished goods, Work - in - Progress and Stock - in - Trade	2.16	-
IV. Total Expenses		86,46,847.00
V. Profit Before Tax (III - IV)		6,73,198.00
VI. Tax expense:		
(1) Current tax		1,75,032.00
(2) Deferred tax		-
(3) Tax for Earlier Year		-
VII. Profit(Loss) for the year (V - VI)		4,98,166.00
VIII. Earning per equity share:		
Basic & Diluted		-

Notes 2.1 to 2.16 form an integral part of the Balance sheet and the Statement of Profit & Loss
As per our report of even date

For Anil Malani & Associates
Chartered Accountants
Firm's Registration # 329096E

[Anil Malani]
Proprietor
Membership No - 066279
UDIN : 24066279BJZZ0E9587
Kolkata, September 30, 2024



For and behalf of the Board of Directors

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Director

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Director

2 Notes annexed to and forming part of Balance Sheet as at March 31, 2024 and Statement of Profit and Loss for the period ended on that date:

2.1	Amount in (₹) As at 31st March 2024
Authorized: 150,000 Equity Shares of Rs. 10/- each.	15,00,000.00
	15,00,000.00

Issued, Subscribed & fully paid up: 10,000 Equity Share of Rs. 10/- each fully paid up	1,00,000.00
	1,00,000.00

2.1(i) The Ordinary Shares of the Company, having par value ₹ 10/- per share, each share carry one vote for all purposes including voting rights and entitlement to dividend.

2.1(ii) Reconciliation of the number of Equity Shares outstanding

Particulars	As at 31st March 2024
Number of shares at the beginning	10,000
Add / Less : During the year	-
Number of shares at the end	10,000

2.1(iii) Details of Equity Shareholder holding more than 5% shares:

		As at 31st March 2024	
Sl. No.	Name of Shareholder	No. of Shares held	% of shares
1	Abhisek Gupta	9000	90%
2	Ronojoy Dey	1000	10%
		10000	100%

2.1(iv) No outstanding contracts or collaboration agreements, loan agreements or debenture deeds including convertible debentures, agreements to convert preference shares to equity shares, ESOPs contract for supply of capital goods at the date of Balance Sheet.

2.1(v) No share has been forfeited during the year.

2.1(vi) The company has only one class of equity shares having a par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2.2	As at 31st March 2024
Surplus Account (as per annexed account)	
Opening Balance	-
Add: Profit for the year transferred from statement of Profit and Loss	4,98,166.00
Closing Balance	4,98,166.00

2.3	Other Loans & Advances (Unsecured)	
	Loan from Body Corporate	1,25,800.00
	Loan from Share Holders	-
		1,25,800.00

2.4	Sundry Creditors for Goods & Services*	39,16,508.00
		39,16,508.00

2.5	Deposit from Contractor	-
	Advance Received from Customer (net)	-
	Other Payables	2,03,000.00
		2,03,000.00

2.6	Others	
	Provision for Taxation (Net of Income Tax Paid)	1,75,032.00
		1,75,032.00

**GUPTO CIVIL & ENGINEERING
 SERVICES PVT. LTD.**

Abhisek Gupta

Director



**GUPTO CIVIL & ENGINEERING
 SERVICES PVT. LTD.**

Ronojoy Dey

Director

2.7	Security Deposit (Unsecured and Considered Good)	-
2.8	Closing Stock - WIP (SREE PALLY NATUN PARA)	-
2.9	Cash and Cash Equivalents	
	Cash in hand (as certified by the management)	25,413.00
	Balances with bank	
	Union Bank of India (Current Account)	4,38,448.00
		<u>4,63,861.00</u>
2.10	Others	
	Advance to Shareholders	-
	Advance to Other Project	3,95,000.00
	GST / Service Tax Input	-
	Unamortised Expenses	-
		<u>3,95,000.00</u>
2.11	Sale of Units	
	Sale of Units (SREE PALLY NATUN PARA)	93,20,045.00
		<u>93,20,045.00</u>
2.12	Project cost at (SREE PALLY NATUN PARA)	44,67,558.00
		<u>44,67,558.00</u>
2.13	Salary	90,000.00
	Director Remuneration	1,76,000.00
		<u>2,66,000.00</u>
2.14	Interest on loan	-
2.15	Audit Fees	7,000.00
	Accounting Charges	25,000.00
	Bank Charges	1,381.00
	Filing Fees	25,800.00
	Printing & Stationary	3,708.00
		<u>62,889.00</u>
2.16	Project at Sree Pally Natun Para	
	Opening Stock WIP	-
	Add : Closing Stock - WIP	-
		<u>-</u>

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Abhisek

Director



**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Ranjay

Director

GUPTO CIVIL & ENGINEERING SERVICES PRIVATE LIMITED
DETAILS OF BALANCE SHEET AS AT 31ST MARCH, 2024

A UNSECURED LOANS FROM BODY CORPORATES		
Abhisek Gupta		1,25,800.00
		<u>1,25,800.00</u>
B UNSECURED LOANS FROM SHARE HOLDERS		
		-
C SUNDRY CREDITORS FOR GOODS & SERVICES		
Sailesh Kumar Sur (Land Lord)		37,50,000.00
Jai Laxmi Builder		1,66,908.00
		<u>39,16,908.00</u>
D ADVANCE RECEIVED FROM CUSTOMERS		
SMT SHYAMALI KUMAR	1A	2,10,000.00
MD. ARIF	1B	8,50,000.00
SRI JAYANTO DAS	1C & 1D	4,00,000.00
SRI JAYANTO DAS	2A	13,00,000.00
SMT SHYAMALI KUMAR	3A & 3B	24,00,000.00
		<u>51,60,000.00</u>
E OTHER PAYABLES		
Audit Fees Payable		7,000.00
Accounting Charges Payable		20,000.00
Director Remuneration		1,76,000.00
		<u>2,03,000.00</u>
F PROVISION FOR INCOME TAX (NET OF INCOME TAX PAID)		
Provision for Income Tax		1,75,032.00
Less: Income Tax Paid		-
		<u>1,75,032.00</u>
G BANK BALANCE		
Union Bank of India		
Chandannagar Branch		4,38,448.00
Hooghly -712 136		
A/c No -		
		<u>4,38,448.00</u>
H ADVANCE TO OTHER PROJECT		
(Project Name)		
Dhirendra Nath Paul		25,000.00
Dipika Paul		62,500.00
Gopal Pal		25,000.00
Shib Sankar Paul		25,000.00
(CTFM) Project		50,000.00
Swagata Dutta		1,00,000.00
Manash Ghosh		45,000.00
Soumi Das		62,500.00
		<u>3,95,000.00</u>



**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Abhisek Gupta
Director

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Ranajoy Dey
Director

GUPTO CIVIL & ENGINEERING SERVICES PRIVATE LIMITED
 Subhaspally Tallykhola, Khalisani, Chhenuah, Hooghly -712 139
 CIN No - U42101WB2023PTC261529

OTHERS NOTES ON ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

- i The Company is engaged in development of land and construction activity. During the year, one project "Sree Pally Natun Para" going on. During the year, the company has followed Percentage Completion Method. The revenue and cost has been transferred to Profit & Loss as per the guidance note issued by The Institute of Chartered Accountant of India following Percentage Completion Method. The amount received from customers but not transferred to the Statement of Profit & Loss following the principle of guidance note of Percentage Completion Method.
- ii During the year, the company has recognition of revenue from Percentage Completion Method. As a result, the Profit comes to ₹6,23,198/- for the year ended 31st March, 2024.
- iii There are no Micro, Small and Medium Enterprises, to whom the company owes, which are outstanding more than 45 days as at 31st March 2024. Information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to extent such parties have been identified on the basis of information available with the Company.
- iv There is no amount outstanding payable to Investors' Education and Protection Fund as on 31.03.2024.
- v Other information pursuant to the provision of Schedule III of the Companies Act, 2013 are not applicable and hence not given.
- vi **ICDS 4 Revenue Recognition:**
 The revenue has been booked as per guidance note on Accounting for Real Estate Transaction (Revised 2012) issued by the Institute of Chartered Accountant of India. Revenue on real estate sales is to be recognized as per principal laid down in AS - 9.
 The following are the information as required to produce under ICDS 4 -

Project Name : SREE PALLY NATUN PARA	
Particulars (as on 31.03.2024)	Amount in (₹)
Amount of cost incurred	
Advance received from customers	86,46,847
Amount booked as revenue during the year	51,60,000
Cost transferred to P/L during the year	93,20,045
Profit Before Tax booked during the year	86,46,847
	6,23,198

vii - Related Party Disclosures :-

vii(1) List of Related Parties :

(a) KMP**

1. Abhisek Gupta
2. Ronojoy Dey

Director
 Director

(b) Entity (Enterprises where control exists)**
 M/s. Gupta Engineering & Services

vii(2) Related Parties transaction :

Related Parties transaction summary		
For the Year ended March 31' 2024	KMP**	Amount in (₹) Entity**
Directors Remuneration		
Loan Taken	1,76,000.00	-
Loan Repaid	1,93,500.00	-
Supply of Goods and Services	67,700.00	-
	-	14,95,700.00

vii(3) Related party balances

For the Year ended March 31' 2024		
O/s Unsecured Loan	KMP**	Amount in (₹) Entity**
Advance given	1,25,800.00	-
Supply of Goods and Services	-	-
	-	-

** KMP : Key Management Personnel.

** Entity : Other entities where the KMP of the company holds the control.

viii Employee benefits :

- i) The ISI Act, 1948 is not applicable to the company.
- ii) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 is not applicable to the company.

**GUPTO CIVIL & ENGINEERING
 SERVICES PVT. LTD.**

Abhisek

Ronojoy



**GUPTO CIVIL & ENGINEERING
 SERVICES PVT. LTD.**

Ronojoy

GUPTO CIVIL & ENGINEERING SERVICES PRIVATE LIMITED

Details of Purchase of Property at Sree Pally Natun Para As On 31st March, 2024

Land Lord / Lady Details	2024	2025	2026	TOTAL
Brokerage & Commission	Amount	Amount	Amount	Amount
Professional Fees	32,000.00			32,000.00
(A)	20,000.00			20,000.00
	52,000.00			52,000.00

Details of Expenses for Property at Sree Pally Natun Para As On 31st March, 2024

Rent Account Expenses

Sallesh Kumar Sur	66,000.00	-	-	66,000.00
(B)	66,000.00	-	-	66,000.00

Expenses for Property

Brokerage	35,800.00	-	-	35,800.00
Advertisement Charges	25,000.00	-	-	25,000.00
Consulting Charges	55,500.00	-	-	55,500.00
Electricity Charges	15,750.00	-	-	15,750.00
Subscription & donation	5,000.00	-	-	5,000.00
Security Services Charges	80,900.00	-	-	80,900.00
Site Expenses	65,800.00	-	-	65,800.00
Soil Testing	15,800.00	-	-	15,800.00
(C)	2,99,550.00	-	-	2,99,550.00

Construction Materials :

Cement	5,28,511.00	-	-	5,28,511.00
Sand	5,37,088.00	-	-	5,37,088.00
New Bricks	4,69,250.00	-	-	4,69,250.00
Iron & steel	6,58,100.00	-	-	6,58,100.00
Supply of Stone chips	2,01,070.00	-	-	2,01,070.00
Electrical Material	20,670.00	-	-	20,670.00
Construction Material (other)	81,039.00	-	-	81,039.00
Silver sand	1,05,800.00	-	-	1,05,800.00
Stonechips	5,08,900.00	-	-	5,08,900.00
(D)	31,10,428.00	-	-	31,10,428.00

Labour Charges :

Labour Charges (Civil)	6,47,600.00	-	-	6,47,600.00
Labour Charges (Electric)	1,02,580.00	-	-	1,02,580.00
Labour Charges (Other)	1,89,800.00	-	-	1,89,800.00
(E)	9,39,980.00	-	-	9,39,980.00

TOTAL EXPENSES (A + B + C + D + E)	44,67,958.00	-	-	44,67,958.00
---	---------------------	---	---	---------------------

Net Cost Of Material Consumed (F)	-	-	-	-
--	---	---	---	---

TOTAL EXPENSES [(A + B + C + D + E) - F]	44,67,958.00	-	-	44,67,958.00
---	---------------------	---	---	---------------------

Add : Expenses as per Profit & Loss A/c	-	-	-	-
Add : Interest cost	-	-	-	-
(G)	-	-	-	-

TOTAL EXPENSES (A + B + C + D + E - F + G)	44,67,958.00	-	-	44,67,958.00
---	---------------------	---	---	---------------------

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Abhinav

Cupm

Director



**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Ramajoy Dey

Director

**ESTIMATED PROFIT CALCULATION USING PERCENTAGE COMPLETION METHOD
FOR THE FINANCIAL YEAR 2023-24**

31-Mar-24

Particulars		
Total Saleable Area (sq ft)	A	4,800.00
Total Sold Area (sq ft)	B	4,800.00
% of area sold	C = B/A	100%
Total Agreement Sale Value on sold area	D	1,74,50,000.00
Bill Raised till 31.03.2024	E1	51,60,000.00
Cash Collection on Bill raised	E2	51,60,000.00
% of cash collection on Total Agreement Value	F = E2/D	30%

Total Cost	G	38,50,000.00
Expected Construction Cost @ Rs. 2600	H = A*(2600)	92,30,000.00
Interest & Adm Cost till 31.03.2024	I	3,28,889.00
Expected Interest for Project	J1	-
Expected Adm Cost for Project	J2	27,80,000.00
Expected GST Input to be reversed	J3	-
Total Expected Cost	K = G+H+J1+J2+J3	1,61,88,889.00

Actual Construction Cost Incurred till 31.03.2024	L1	44,67,958.00
Actual Adm+Int Cost Incurred till 31.03.2024	L2	3,28,889.00
Total Cost incurred incl land cost till 31.03.2024	M = G+L1+L2	86,46,847.00
% of total cost incurred incl land till 31.03.2024	N = M/K	53.41%
% of cons cost incurred till 31.03.2024	O = L1/H	51.97%

COMPUTATION OF PROFIT USING PERCENTAGE COMPLETION METHOD

Sale Value to be considered	P = D * N	93,20,045.00
Proportionate Cost Incurred till 31.03.2024	Q1 = K * N	86,46,847.00
Administrative cost debited in PL	Q2	-
Total Expenses debited in PL	Q = Q1+Q2	86,46,847.00
Anti Profititeering benefit and transition benefit discount given	Q3	-
Estimated Profit	R = P - Q	6,73,198.00
Tax @ 25%	S1 = R * 25%	1,68,300.00
Surcharge @ 7% (above ₹ 1 crore)	S2 = S1 * 7%	-
Education Cess @ 4%	S3 = (S1+S2) * 4%	6,732.00
Gross Tax Payable	S = S1+S2+S3	1,75,032.00
Less: - TDS as on 31.03.2024	T	-
Net Tax Payable	U = S - T	1,75,032.00
Advance Tax paid on March 24	V	-
	W = U - V	1,75,032.00

**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Abhishek

Abhishek

Director



**GUPTO CIVIL & ENGINEERING
SERVICES PVT. LTD.**

Ramajey

Director

BOOKING DETAILS DREAMTUNAS ON 31-3-2024

Customer Name	Subjed to Area (sq. ft.)	Flat No./Shop No.	Total Agreement Value	Ref. Paid 01 31 3 2024	4. Callation provided 01 31 3 2024	% Paid Annual	% of Callation (Minimum 10% value to be realized as per ready)
SHRI SHIVAMARU MAB	200	1A	17,50,000.00	2,10,000.00	2,10,000.00	12%	0.12
SHRI SHIVAMARU MAB	250	1B	19,50,000.00	8,50,000.00	8,50,000.00	44%	0.44
SHRI SHIVAMARU MAB	600	1C & 1D	26,00,000.00	4,00,000.00	4,00,000.00	15%	0.15
SHRI SHIVAMARU MAB	1250	2A	34,00,000.00	13,00,000.00	13,00,000.00	38%	0.38
SHRI SHIVAMARU MAB	1250	3A & 3B	45,00,000.00	21,00,000.00	21,00,000.00	53%	0.53
SHRI SHIVAMARU MAB	1250	4A & 4B	32,50,000.00	-	-	0%	-
TOTAL (B)	4,800		1,74,50,000.00	51,60,000.00	51,60,000.00		

GUPTO CIVIL & ENGINEERING SERVICES PVT. LTD.

Abhishek

Director

GUPTO CIVIL & ENGINEERING SERVICES PVT. LTD.

Ranjay Dey

Director

THIS CONFIRMED FOR REVENUE PURPOSES

Provision for bank (based on work cost) (bottom)	Advance paid from customer to close under current liability	Advance to close (flat bank)
10-11% (A*5.41%)	F = B - D	F = B - D
9,34,675.00	-	7,24,575.00
10,41,495.00	-	1,91,425.00
1,08,660.00	-	9,38,660.00
1,15,940.00	-	5,35,940.00
21,07,450.00	-	3,450.00
17,75,825.00	-	17,75,825.00
91,20,045.00	-	41,50,045.00