

Acknowledgement Number:577738741071024

Date of filing : 07-Oct-2024

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment  
Year[Where the date of the Return of Income in Form ITR-1(SAHU), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]

2024-25

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN AACCIO399D

Name IDEAL INFRASTRUCTURE SOLUTIONS PRIVATE LIMITED

Address 6 KOLKATA EASTERN PARK 3RD FLOOR, SANTOSH PUR, Santoshpur S.O. Kolkata , KOLKATA , 32-West Bengal,  
91-INDIA, 700075

Status 7-Private company Form Number ITR-6

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 577738741071024

## Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	11,89,440
Book Profit under MAT, where applicable	3	12,38,767
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	3,09,254
Interest and Fee Payable	6	12,519
Total tax, interest and Fee payable	7	3,21,773
Taxes Paid	8	5,00,800
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,78,230

## 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 SUBHAMOY BHOWMIK in the capacity of  
Director having PAN AHCPB8110F from IP address 103.175.62.126 on 07-  
Oct-2024 12:38:59 at 103.175.62.126 (Place) DSC S.No & Issuer 5296592 &  
4456150465190787442CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private  
Limited,C=IN

System Generated

Barcode/QR Code



AACCIO399D065777387410710241474badbb7ba9bdeed8baedf6f6fa4b130bbdece

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

28741071024 REGISTRATION NO. 1187 2024-25

**MUKHERJEE, SANYAL, SAMANTA & CO.**

**CHARTERED ACCOUNTANTS**

68, BENTINCK STREET, ALOKA HOUSE, 1ST FLOOR, KOLKATA-700 001

E-mail: chatterjee10@yahoo.com

Mobile : 98300 96578

92316 86952

Ref. No. ....

Date .....

**INDEPENDENT AUDITOR'S REPORT**

To,

The Members of IDEAL INFRASTRUCTURE SOLUTIONS PVT LTD

Report on the audit of the financial statements

**Opinion**

We have audited the accompanying financial statements of "IDEAL INFRASTRUCTURE SOLUTIONS PVT LTD" which comprise the balance sheet as at March 31, 2024 and the statement of Profit and Loss for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its "Profit" for the year ended on that date.

**Basic for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the companies Act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report we are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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**MUKHERJEE, SANYAL, SAMANTA & CO.**

**CHARTERED ACCOUNTANTS**

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E-mail : chatterjeea10@yahoo.com

Ref No.....

Date .....

(2)

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701 Key Audit Matters are not applicable to the Company as it is an unlisted company.

**Information other than the financial statements and auditors report thereon**

The Company board of directors is responsible for the preparation of the other information the other information comprises the information included in the Board's Report including Annexure to Board Report Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

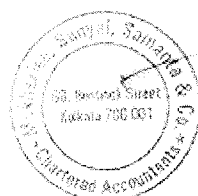
In connection with our audit of the financial statements our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the standalone financial statements on our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If based on the work we have performed we conclude that there is a material misstatement of this other information we are required to report that fact we have nothing to report in this regard.

**Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the accounting standards specified under section 133 of the Act.

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**MUKHERJEE, SANYAL, SAMANTA & CO.**  
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(3)

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statement that give a true and fair view and are free material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern and disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The boards of directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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**MUKHERJEE, SANYAL, SAMANTA & CO.**  
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(4)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, We determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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**MUKHERJEE, SANYAL, SAMANTA & CO.**  
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E-mail : chatterjee10@yahoo.com

Ref. No. ....

Date .....

(5)

**Report on other legal and regulatory requirements**

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

As required by section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017, and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

Contd.....P/6



**MUKHERJEE, SANYAL, SAMANTA & CO.**  
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E-mail : chatterjee10@yahoo.com

Ref. No. ....

Date .....

(6)

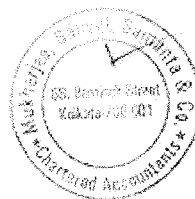
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There has been no delay in transferring amounts, required to be transferred, to the investor Education and Protection Fund by the Company.

For Mukherjee, Sanyal, Samanta & Co  
Chartered Accountants  
Firm Registration No: 302097E



(A. K. Chattopadhyay)  
Proprietor  
Membership No. 052813

Place: Kolkata  
Date:- 30.08.2024  
UDIN:- 24052813BKQCWU2785



**MUKHERJEE, SANYAL, SAMANTA & CO.**  
**CHARTERED ACCOUNTANTS**

6B, BENTINCK STREET, ALOKA HOUSE, 1ST FLOOR, KOLKATA-700 001  
E-mail : chatterjee10@yahoo.com

Ref. NO. ....

Date .....

**ANNEXURE -1**

We report that

**1. Fixed Asset:**

As explained to us Fixed Assets have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of assets by the management as compared to book records.

**2. Inventory:**

As explained to us inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

**3. Loans, Guarantee and Advances given:**

Since the term of arrangement do not stipulate any repayment schedule and the loans are repayable on demand, no question of overdue amounts will arise in respect of the loans granted to the parties listed in the register maintained under section 189 of the Act.

**4. Loans, Guarantee and advances to Director of Company:**

In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

**5. Deposits:**

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 regard to the deposits accepted from the public are not applicable.

**6. Maintenance of costing records:**

As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

**7. Deposit of statutory liabilities:**

According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees, State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31<sup>st</sup> March 2024

Contd.....P/2





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63, BENTINCK STREET, ALOKA HOUSE, 1ST FLOOR, KOLKATA-700 001  
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Ref No.....

Date .....

(2)

**8. Default in repayment of borrowings:**

In our opinion and according to the information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

**9. Funds raised and utilisation:**

Based on our audit procedures and according to the information given by the management the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

**10. Fraud and whistle-blower complaints:**

According to the information and explanations given to us we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

**11. Managerial Remuneration:**

The company is a private limited company. Hence the provisions of clause (xi) of the order are not applicable to the company.

**12. Nidhi Company:**

The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.

**13. Related Party Transactions:**

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

**14. Internal Audit:**

The company does not have an internal audit system commensurate with the size and nature of its business.

**15. Preferential allotment:**

The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

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**MUKHERJEE, SANYAL, SAMANTA & CO.**  
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Ref No. ....

Date .....

(3)

**16. Non Cash Transactions:**

The Company has not entered into non-cash transactions with directors or persons connected with him.

**17. Cash Losses:**

The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

**18. Resignation of Statutory Auditors:**

There has been no instance of any resignation of the statutory auditors occurred during the year.

**19. Material uncertainty on meeting liabilities:**

No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

**20. Transfer to fund specified under Schedule VII of Companies Act, 2013**

In respect of other than on-going projects, the company has not transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second provision to sub-section (5) of section 135 of the said Act.

**21. Registration under RBI act:**

The company is not to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Mukherjee, Sanyal, Samanta & Co  
Chartered Accountants  
Firm Registration No: 302097E

*(Signature)*

(A. K. Chattopadhyay)  
Proprietor  
Membership No. 052813

Place: Kolkata

Date:- 30.08.2024

UDIN:- 24052813BKCQWU2785



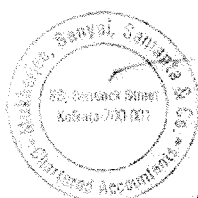
**IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.**  
**6,EASTERN PARK,3RD ROAD,SANTOSH PUR**  
**KOLKATA-700075.**

**BALANCE SHEET AS AT 31ST.MARCH,2024.**

		( In Rs.)		( In Rs.)	
	Note No.	AS AT 31st March,2024.		AS AT 31st March,2023.	
<b>EQUITY AND LIABILITIES</b>					
Share Holders' Fund					
Share Capital	1	1,91,01,000		1,91,01,000	
Reserve & Surplus	2	1,38,09,222	3,29,10,222	1,28,79,711	3,19,80,711
<b>Current Liabilities</b>					
Short Tem Loan	3	8,10,228.00	8,10,228		9,36,977.00
Deferred Tax	4		2,59,776		2,72,600.00
<b>Current Liabilities</b>					
Trade Payables	5	9,04,40,316		11,09,41,124	
Other Current Liabilities	6	22,07,16,208		24,34,62,232	
Short Term Provision	7	59,57,082	31,71,13,606	56,35,002	36,00,38,358
<b>TOTAL RUPEES :</b>			<b>35,10,93,832</b>		<b>39,32,28,646</b>
<b>ASSETS</b>					
<b>NON CURRENT ASSETS</b>					
Fixed Assets					
Tangible Assets	8	22,69,913		26,64,966	
Non Current Advances	9	3,70,52,405	3,93,22,318	3,32,51,419	3,59,16,385
<b>Current Assets</b>					
Inventories(Finished Stock)	10	3,19,76,731		3,19,71,606	
Construction in Process	11	1,03,39,420		5,93,66,285	
Cash & bank Balances	12	50,03,752		34,02,235	
Short Term Loan & Advances	13	26,44,51,611	31,17,71,514	26,25,72,135	35,73,12,261
<b>TOTAL RUPEES:-</b>			<b>35,10,93,832</b>		<b>39,32,28,646</b>

6B, BENTINCK STREET  
KOLKATA - 700001  
DATED:- 30.08.2024  
UDIN:- 24052813BKCQWU2785

FOR: MUKHERJEE,SANYAL,SAMANTA & CO  
CHARTERED ACCOUNTANTS



( A.K. CHATTOPADHYAY )  
PROPRIETOR

MEMBERSHIP NO: 052813  
IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR

**IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.**  
**6, EASTERN PARK, 3RD ROAD, SANTOSH PUR**  
**KOLKATA-700075.**

**PROFIT & LOSS ACCOUNT FOR TE YEAR ENDED 31ST MARCH, 2024.**

	Note No.	( In Rs.) AS AT 31st March, 2024.	( In Rs.) AS AT 31st March, 2023.
<b>INCOME</b>			
Revenue From Operation	14	8,17,91,396	2,85,69,545
Increase/(Decrease) in cost of finisfed unsold Flats		5,125	14,70,330
<b>Total Revenue</b>		<b>8,17,96,521</b>	<b>3,00,39,875</b>
<b>EXPENDITURE</b>			
Cost of Construction	15	7,31,69,659	2,04,87,096
Selling & Distribution Expenses	16	-	-
Depreciation & Amortization	17	4,02,553	5,70,401
Employees' Benefit Expenses	18	26,19,439	31,26,013
Other Expenses	19	43,66,103	51,42,124
<b>Total Expenses</b>		<b>8,05,57,754</b>	<b>2,93,25,634</b>
Profit Before Tax		12,38,767	7,14,239
Current Tax		3,22,080	1,85,702
Add: Deferred Tax		9,16,687	5,28,537
		12,824	29,027
<b>Profit for the Year</b>		<b>9,29,511</b>	<b>4,99,510</b>

6B, BENTINCK STREET  
KOLKATA - 700001  
DATED:- 30.08.2024  
UDIN:- 240528138KCQWU2785

FOR: MUKHERJEE, SANYAL, SAMANTA & CO  
CHARTERED ACCOUNTANTS

( A.K. CHATTOPADHYAY )  
PROPRIETOR  
MEMBERSHIP NO: 052813



IDEAL INFRASTRUCTURE SOLUTIONS, PVT. LTD.

DIRECTOR

# IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.

Notes on Financial Statement for the year ended 31st.March,2024.

	AS AT 31st March,2024. ( In Rs.)	AS AT 31st March,2023. ( In Rs.)
<b>Share Capital</b>		
Authorised Share Capital		
3000000 Equity Shares of Rs.10 each	3,00,00,000	3,00,00,000
	3,00,00,000	3,00,00,000
<b>Issued,Subscribed and Paid Up :-</b>		
19,10,100 Equity Shares of Rs.10 each Fully Paid Up	1,91,01,000	1,91,01,000
	1,91,01,000	1,91,01,000
<b>Details of Shareholdings:-</b>	<b>No. of Shares</b>	<b>No. of Shares</b>
Subhamoy Bhowmik	2502	2502
Sreeparna Bhowmick	2500	2500
Control Desk Solutions Pvt.Ltd	1904998	1904998
Tanusree Bhadra	100	100
	19,10,100	19,10,100
<b>2 RESERVE AND SURPLUS</b>		
Profit & Loss Accounts:-		
As per Last Balance	1,28,79,711	1,23,80,201
Add: Profit for the Year	9,29,511	4,99,510
	1,38,09,222	1,28,79,711
<b>3 SHORT TERM LOAN</b>		
Car Loan	8,10,228	9,36,977
	8,10,228	9,36,977
<b>4 DEFERRED TAX LIABILITY</b>		
As per Last Account	2,72,600	3,01,627
Less: Deferred Tax Assets -During the Year	12,824	-29,027
	2,59,776	2,72,600
<b>5 TRADE PAYABLES</b>		
Micro Small and Medium Enterprises		
Others	9,04,40,316	11,09,41,124
	9,04,40,316	11,09,41,124



IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

*Subhamoy Bhowmik*

*Sreeparna Bhowmick*

DIRECTOR

# IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.

Notes on Financial Statement for the year ended 31st March, 2024.

	AS AT 31st March, 2024. ( In Rs.)	AS AT 31st March, 2023. ( In Rs.)
<b>6 OTHER CURRENT LIABILITIES</b>		
Advance from Ideal Unemployed	12,21,000	12,21,000
Advance From Customer	21,22,37,112	23,45,16,963
Loans & Advances-Coochbehar	39,52,289	39,52,289
Advance from Others-Coochbehar	8,20,907	8,20,907
CDSPL for Service Tax Payment	95,971	95,971
Service Tax Liability	6,63,921	6,63,921
Audit Fee Payable	55,000	55,000
Outstanding Liabilities	1,45,360	1,50,530
Liabilities for Expenses	15,24,648	19,85,651
	<b>22,07,16,208</b>	<b>24,34,62,232</b>
<b>7 SHORT TERM PROVISION</b>		
Provision for Income Tax	56,35,002	54,49,300
Add: Current Year Provision	3,22,080	1,85,702
	<b>59,57,082</b>	<b>56,35,002</b>
<b>9 NON CURRENT ADVANCES</b>		
Advance Against Sale of Flat	14,00,000	14,00,000
Security Deposit to Electricity H.O.	1,25,030	1,25,030
Security Deposit to Electricity	1,000	1,000
Security Deposit (Assam Power)	4,65,875	4,65,875
Security Deposit Others	2,24,960	2,24,960
Security Deposit to Customer_Refundable	19,262	19,262
Land Owners' Account	2,21,78,386	1,83,71,400
Self Assessment Tax	23,80,329	23,80,329
Advance Tax Paid	24,14,370	24,14,370
Tax Deducted at Source	30,800	35,800
Tax Collecte at Source	12,355	12,355
GST Deposit	73,57,909	73,57,909
Dilip Kumar Roy	4,42,129	4,43,129
	<b>3,70,52,405</b>	<b>3,32,51,419</b>
<b>10 INVENTORIES</b>		
Finished Stock	3,19,76,731	3,19,71,606
Raw Materials		
	<b>3,19,76,731</b>	<b>3,19,71,606</b>



IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR

IDEAL INFRASTRUCTURE SOLUTION PVT. LTD.  
6, EASTERN PARK, 3RD ROAD, SANTOSH PUR  
KOLKATA-700075.

Note No:8

Depreciation of Fixed Assets as per Co. Act

**FIXED ASSETS FOR THE PERIOD 2023-24**

Particulars of Fixed Asset	GROSS BLOCK		DEPRECIATION		NET BLOCK	
	Cost as at 01-04-2023	Addition during the year	Cost as at 31-03-2024.	As at 01-04-2023 For the Year	As at 31-03-2024.	As at 31-03-2023.
Fiat	24,71,000		24,71,000	14,55,047	43,459	14,98,506
Mobile Phone	32,589		32,589	12,406	3,358	15,764
Furniture	2,90,605		2,90,605	2,46,007	7,787	2,53,794
Computer Software	26,450	7,500	33,950	24,826	3,066	27,892
Motor Bike	1,69,892		1,69,892	65,684	24,779	90,463
Motor Car	13,29,948		13,29,948	4,51,988	2,10,088	6,62,076
Plant & Machinery	22,92,756		22,92,756	20,45,956	23,908	20,69,864
Aqua Guard	9,800		9,800	9,361		9,361
Cutting Machine	7,650		7,650	7,290		7,290
Air Condition Machine	27,734		27,734	6,649	5,819	12,468
CC TV	22,228		22,228	4,591	4,279	8,870
Diesel Generator Set	3,00,000		3,00,000	77,030	53,843	1,30,873
LED TV	25,547		25,547	6,614	4,570	11,184
Crane	84,960		84,960	12,744	17,597	30,341
<b>Total</b>	<b>70,91,159</b>	<b>7,500</b>	<b>70,98,659</b>	<b>44,26,193</b>	<b>4,02,553</b>	<b>48,28,746</b>
<b>Previous Year</b>	<b>65,38,190</b>	<b>5,52,969</b>	<b>70,91,159</b>	<b>38,55,792</b>	<b>5,70,401</b>	<b>44,26,193</b>
						<b>26,64,966</b>
						<b>16,29,119</b>



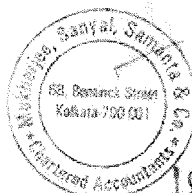
IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR

IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.

Notes on Financial Statement for the year ended 31st.March,2024

		AS AT 31st March,2024. ( In Rs.)	AS AT 31st March,2023. ( In Rs.)
11	<b>CLOSING WORK IN PROCESS</b>		
	Opening Balance of WIP	5,93,66,285	1,04,56,492
	Cost of New Project Land	50,00,000	38,83,001
	Cost of Land Development	-	19,85,651
	Elevator	18,80,000	-
	Power	30,31,156	2,15,123
	Overheads	32,73,013	52,55,847
	Labour	25,14,562	2,05,55,274
	Rawmaterials	84,44,063	3,75,01,995
		8,35,09,079	7,98,53,383
		8,35,09,079	7,98,53,383
	Less: Cost of Construction	7,31,69,659	2,04,87,098
	Construction in Process	1,03,39,420	5,93,66,285
12	<b>CASH &amp; BANK BALANCES</b>		
	Balance With Banks	36,64,525	23,89,589
	Cash In Hand	13,39,228	10,12,646
		50,03,752	34,02,235
13	<b>SHORT TERM LOANS AND ADVANCES</b>		
	Advance to Sundry Creditors	9,88,05,381	9,88,05,381
	Advance to Directors	10,00,000	10,00,000
	Advance to Staff	5,36,077	5,36,077
	Advance for Medical Education	1,00,11,608	1,00,11,608
	Receivable from Customers	15,06,19,007	14,87,39,531
	Other Advances	15,40,151	15,40,151
	Tax Collected at Source_Purchase	13,373	13,373
	Short Term Loans & Advances	19,26,014	19,26,014
		26,44,51,611	26,25,72,135
14	<b>Revenue From Operation</b>		
	Sale of Flats	8,17,91,396	2,85,69,545
		8,17,91,396	2,85,69,545



IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR



**IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.**

Notes on Financial Statement for the year ended 31st March, 2024.

	AS AT 31st March, 2024. (In Rs.)	AS AT 31st March, 2023. (In Rs.)
<b>15 COST OF CONSTRUCTION</b>		
Opening WIP	5,93,66,285	1,04,56,492
Cost of Land Development	-	19,85,651
Project Land	50,00,000	38,83,001
Raw Materials	84,44,063	3,75,01,995
Labour	25,14,562	2,05,55,274
Power	30,31,156	2,15,123
Elevator	18,80,000	
Overhead	32,73,013	52,55,847
Less: Discont_Purchase	8,35,09,079	7,98,53,383
Less: Construction in Process	8,35,09,079	7,98,53,383
Cost of Construction	1,03,39,420	5,93,66,285
	7,31,69,659	2,04,87,098
<b>16 SELLING &amp; DISTRIBUTION EXPENSES</b>		
Brokerage for Sale of Flat/Land		-
		-
<b>17 DEPRECIATION &amp; AMORTIZATION</b>		
Depreciation	4,02,553	5,70,401
	4,02,553	5,70,401
<b>18 EMPLOYEE BENEFIT EXPENSES</b>		
Directors Remuneration		-
Salary, Wages & Bonus	21,47,940	25,63,090
Employees' Prrovident Fund	1,27,616	87,915
Special Incentive	1,93,315	3,24,440
Staff Welfare Expenses	1,50,568	1,50,568
	26,19,439	31,26,013



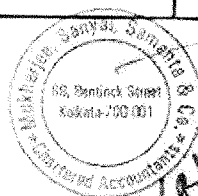
IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR

# IDEAL INFRASTRUCTURE SOLUTIONS PVT.LTD.

Notes on Financial Statement for the year ended 31st.March,2024.

	AS AT 31st March,2024. ( In Rs.)	AS AT 31st March,2023. ( In Rs.)
19 OTHER EXPENSES		
Accounting Charges	60,000	60,000
Advertisement	52,650	61,610
Annual Maintenance Charges	1,25,548	1,04,257
Audit Fees	55,000	55,000
Bank Charges	42,780	36,023
Books & Periodicals	270	240
Broadband/Internet Charges	38,687	30,378
Car Runing & Car Hire Charges	1,78,765	1,87,199
Cleaning & Maintenace Charges	55,538	44,685
Client/Guest Entertainment	5,900	7,095
Courier Charges	4,535	3,052
Delivery Charges	12,450	8,800
Digital Signature Expenses	-	2,200
Discount & Any Other Charges	-	5,51,836
Donation,Gift & Subscription	2,98,500	2,88,628
E&C Consultancy Charges	4,65,400	3,18,000
E&C Consultancy Fees	1,35,455	1,18,000
Fire Renewal Charges	1,20,000	1,20,000
Fooding Expenses	4,78,644	4,29,941
Formation of Society Charges	25,000	25,000
Gardening Exp	28,000	25,000
General Charges	-	1,27,022
Generator Running Charges	2,65,575	2,45,378
Lift Licence Fee	7,500	-
Interest on Car Loan	78,455	90,895
Legal & Statutory Charges	76,150	72,055
Legal & Statutory Charges(ROC)	22,450	26,800
Medical Expenses	56,666	1,96,333
Meeting Expenses	4,520	3,925
Miscellaneous Expenses	2,55,983	2,34,325
Motor Bike Running Exp	1,01,700	97,455
Printing & Stationery Exp	85,933	1,03,536
Professional Charges	75,000	1,03,000
Professional Tax	2,500	2,500
Rent Basic Facility	3,84,436	3,84,436
Repairs & Maintenance	72,606	68,405
ROC Filing Fees	15,000	15,000
R/Off	-	-43
Secuirty Charges	1,35,000	1,27,712
Software Renewal Charges	7,119	7,119
Tax Audit Fee	32,000	32,000
Tax Duties & Others	1,85,348	2,45,211
Tea & Tiffin Charges	77,422	1,01,226
Telephone & Mobile Charges	16,240	15,530
Toll Tax	2,000	3,000
Tour,Traveling & Conveyances	1,65,528	2,64,301
Trade Licence	16,108	16,108
Transport Charges	3,000	2,400
UDIN(Audit & Tax Audit)	2,000	4,000
Vetting Charges	500	1,000
Web Design & Development Charges	36,242	74,552
	43,66,103	51,42,124



IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

DIRECTOR

IDEAL INFRASTRUCTURE SOLUTION PVT.LTD.  
6, EASTERN PARK, 3RD ROAD, SANTOSH PUR  
KOLKATA-700075.

Depreciation of Fixed Assets as per I.T Act  
FIXED ASSETS FOR THE PERIOD 2023-24

Particulars of Fixed Assets	As at 01-04-2023	Addition		As at 31-03-2024.	Sold During the Year	Depreciation			As at 31-03-2024.
	Rs.	> 180 Days Rs.	< 180 Days Rs.		Rs	> 180 Days Rs.	< 180 Days Rs.	Total Rs.	Rs.
Flat	10,63,685	-	-	10,63,685	-	1,06,369	-	1,06,369	9,57,316
Mobile Phone	28,648	-	-	28,648	-	4,297	-	4,297	24,351
Furniture	98,933	-	-	98,933	-	9,893	-	9,893	89,040
Computer Software	4,877	-	-	4,877	-	1,951	-	1,951	2,926
Plant & Machinery	5,35,051	-	-	5,35,051	-	80,258	-	80,258	4,54,793
Motor Bike	1,48,416	-	-	1,48,416	-	22,262	-	22,262	1,26,154
Camera	4,584	-	-	4,584	-	688	-	688	3,896
Cutting Machine	1,769	-	-	1,769	-	265	-	265	1,504
Motor Car	11,30,456	-	-	11,30,456	-	1,69,568	-	1,69,568	9,60,888
Air Condition Machine	27,734.00	-	-	27,734.00	-	4,160	-	4,160	23,574
CC TV	22,227.00	-	-	22,227.00	-	3,334	-	3,334	18,893
Diesel Generator Set	3,00,000.00	-	-	3,00,000.00	-	45,000	-	45,000	2,55,000
LED TV	25,547.00	-	-	25,547.00	-	3,832	-	3,832	21,715
	33,91,927	-	-	33,91,927	-	4,51,877	-	4,51,877	29,40,050

Depreciation as Co Act 4,02,553  
Depreciation as per IT Act 4,51,877  
Difference - -49,324  
Deferred Tax Assets - -12,331  
Deferred Tax Assets carry forward -493  
-12,824



IDEAL INFRASTRUCTURE SOLUTIONS PVT. LTD.

*[Signature]*  
DIRECTOR