

**ELITE CONSTRUCTION**

KORA NABAPALLY, KORA CHANDIGARH  
MADHYAMGRAM, NORTH 24 PARGANAS, PIN-700130

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Purchase			By Sales		-
Bricks	10,86,842.00		" Closing stock		
Cement	9,08,826.00		Raw Materials	3,61,405.00	
Rod	10,13,416.00		Work-In-Progress	60,05,961.23	63,67,366.23
Sand & Stonechip	9,86,554.00				
Hardware	86,812.00	40,82,450.00			
" Bank charges		6,978.23			
" Bonus		3,000.00			
" Conveyance		2,895.00			
" Development Charges		14,71,481.00			
" Electricity charges		2,400.00			
" General charges		1,253.00			
" Labour Charges		5,70,000.00			
" Land Cost		1,21,120.00			
" Printing & stationery		789.00			
" Professional Tax		1,200.00			
" Rent		48,000.00			
" Salary		46,000.00			
" Telephone Charges		4,800.00			
" Trade Licence		5,000.00			
		63,67,366.23			63,67,366.23

UDIN: 26052942RWRYQI2561

Place: Kolkata - 700157

Date : 1<sup>st</sup> February, 2026



For C. Sengupta & Co.  
Chartered Accountants

  
Proprietor

Membership No. 052942  
Firm Regd. No. 324164E

**ELITE CONSTRUCTION**

KORA NABAPALLY, KORA CHANDIGARH  
MADHYAMGRAM, NORTH 24 PARGANAS, PIN-700130

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Opening stock			By Sales		
Raw Materials	3,61,405.00		" <u>Closing stock</u>		
Work-In-Progress	60,05,961.23	63,67,366.23	Raw Materials	3,48,700.89	
" <u>Purchase</u>			Work-In-Progress	1,90,12,176.00	1,93,60,876.89
Bricks	18,79,420.00				
Cement	18,10,840.00		" Int on IT refund		101.00
Rod	15,22,520.00				
Sand & Stonechip	10,24,097.00				
Electrical Materials	3,19,816.00				
Furniture	4,26,817.00				
Grill & Sutter	3,36,842.00				
Hardware	4,92,564.00				
Tiles	7,19,604.00	85,32,520.00			
" Bank charges		372.66			
" Bonus		3,500.00			
" Conveyance		2,985.00			
" Depreciation		1,348.00			
" Development Charges		1,08,606.00			
" Donation		46,000.00			
" Electricity charges		2,520.00			
" General charges		1,320.00			
" Labour Charges		36,48,000.00			
" Land Cost		4,84,480.00			
" Plane Sanction Charges		50,000.00			
" Printing & stationery		815.00			
" Professional Tax		1,200.00			
" Rent		48,000.00			
" Salary		52,000.00			
" Telephone Charges		4,945.00			
" Trade Licence		5,000.00			
		1,93,60,977.89			1,93,60,977.89

UDIN: 26052942IHMRRW5925

Place: Kolkata - 700157

Date : 1<sup>st</sup> February, 2026



For C. Sengupta & Co.  
Chartered Accountants

*[Signature]*  
Proprietor

Membership No. 052942  
Firm Regd. No. 324164E

**ELITE CONSTRUCTION**

KORA NABAPALLY, KORA CHANDIGARH  
MADHYAMGRAM, NORTH 24 PARGANAS, PIN-700130

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<u>PARTNER CAPITAL A/C</u>			<u>Furniture</u>		
<u>Sumit Halder</u>			As per last account		13,482.00
As per last account	2,00,000.00				
Addition in capital	10,00,000.00	12,00,000.00	<u>Land Advance</u>		
			As per last account	12,11,200.00	
<u>Subhasish Biswas</u>			Less; Adjustment	1,21,120.00	10,90,080.00
As per last account	10,00,000.00				
Addition in capital	7,00,000.00	17,00,000.00	<u>T.D.S</u>		
			During the year		11,049.00
<u>Shuvo Sankar Dutta</u>			<u>Closing stock</u>		
As per last account	5,50,000.00		Raw Materials	3,61,405.00	
Addition in capital	8,00,000.00	13,50,000.00	Work-In-Progress	60,05,961.23	63,67,366.23
<u>Unsecured Loan</u>			<u>Cash at Bank</u>		
(M.J.Builders)		5,00,000.00	IDBI Bank		2,38,241.19
<u>Advance from Party</u>		30,19,400.00	<u>Cash in hand</u>		49,181.58
		77,69,400.00			77,69,400.00

UDIN: 26052942RWRYQI2561

Place: Kolkata - 700157

Date : 1<sup>st</sup> February,2026



For C. Sengupta & Co.  
Chartered Accountants

  
Proprietor

Membership No. 052942  
Em Regd. No. 324164E

**ELITE CONSTRUCTION**

KORA NABAPALLY, KORA CHANDIGARH  
MADHYAMGRAM, NORTH 24 PARGANAS, PIN-700130

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<u>PARTNER CAPITAL A/C</u>			<u>Furniture</u>		
<u>Sumit Halder</u>			As per last account	13,482.00	
As per last account	12,00,000.00		Less: Depreciation	1,348.00	12,134.00
Less: IT assessment	334.00	11,99,666.00	<u>Land Advance</u>		
<u>Subhasish Biswas</u>			As per last account	10,90,080.00	
As per last account	17,00,000.00		Less; Adjustment	4,84,480.00	6,05,600.00
Less: IT Assessment	333.00	16,99,667.00	<u>T.D.S</u>		
<u>Shuvo Sankar Dutta</u>			As per last account	11,049.00	
As per last account	13,50,000.00		Addition this year	60,891.00	
Addition in capital	5,00,000.00			71,940.00	
Less: IT assessment	333.00	18,49,667.00	Less: Refund	10,049.00	
<u>Unsecured Loan</u>			Less: Assessment	1,000.00	60,891.00
M.J.Builders	10,00,000.00		<u>Closing stock</u>		
Future Reality	4,59,213.00	14,59,213.00	Raw Materials	3,48,700.89	
<u>Advance from Party</u>			Work-In-Progress	1,90,12,176.00	1,93,60,876.89
		1,62,90,500.00	<u>Cash at Bank</u>		
			IDBI Bank		23,97,314.53
			<u>Cash in hand</u>		61,896.58
		2,24,98,713.00			
					2,24,98,713.00

UDIN: 26052942IHMRRW5925

Place: Kolkata - 700157

Date : 1<sup>st</sup> February,2026



For C. Sengupta & Co.  
Chartered Accountants

*[Signature]*  
Proprietor  
Membership No. 052942  
Firm Regd. No. 324164E

**ELITE CONSTRUCTION**

KORA NABAPALLY, KORA CHANDIGARH  
MADHYAMGRAM, NORTH 24 PARGANAS, PIN-700130

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<b>PARTNER CAPITAL A/C</b>			<b>Furniture</b>		
<b>Smit Halder</b>			As per last account	12,134.00	
As per last account	11,99,666.00		Less: Depreciation	1,213.00	10,921.00
Add : Remuneration	36,000.00				
: Share of profit	5,46,460.00		<b>Land Advance</b>		
	17,82,126.00		As per last account	6,05,600.00	
Less : Drawings			Addition this year	45,11,800.00	
Personal	36,000.00			51,17,400.00	
IT assessment	333.00	17,45,793.00	Less: Adjustment	10,17,400.00	41,00,000.00
<b>Subhasish Biswas</b>			<b>Loan &amp; Advance</b>		3,50,000.00
As per last account	16,99,667.00		( S.S Construction)		
Add : Remuneration	36,000.00				
: Share of profit	5,46,460.00		<b>T.D.S</b>		
	22,82,127.00		As per last account	60,891.00	
Less : Drawings			Addition this year	25,003.00	
Personal	36,000.00			85,894.00	
IT assessment	333.00	22,45,794.00	Less: Refund	59,892.00	
			Less: Assessment	999.00	25,003.00
<b>Shuvo Sankar Dutta</b>					
As per last account	18,49,667.00		<b>Closing stock</b>		
Add : Remuneration	36,000.00		Raw Materials	9,50,810.00	
: Share of profit	5,46,460.00		Work-In-Progress	1,70,60,210.00	1,80,11,020.00
	24,32,127.00				
Less : Drawings			<b>Cash at Bank</b>		
Personal	36,000.00		IDBI Bank		4,06,155.37
IT assessment	333.00	23,95,794.00			
<b>Unsecured Loan</b>			<b>Cash in hand</b>		7,37,966.63
As per last account	14,59,213.00				
Addition this year	3,54,500.00				
	18,13,713.00				
Less: Payment	4,00,000.00	14,13,713.00			
<b>Advance From Party</b>		1,58,33,972.00			
<b>Outstanding liabilities</b>					
Audit fees		6,000.00			
		2,36,41,066.00			2,36,41,066.00

UDIN: 25052942BNIBQR2818  
Place: Kolkata - 700157  
Date : 28<sup>th</sup> October, 2025



For C. Sengupta & Co.  
Chartered Accountants  
*[Signature]*  
Proprietor  
Membership No. 05294  
Regd No 334100