

To	Cost of Completed portion	3,12,25,480.00	By	Sale of Completed area	3,40,47,170.00
"	Legal Fees	5,000.00			
"	Salary	4,80,000.00			
"	Bonus	24,000.00			
"	Convence	35,864.00			
"	Telephone	8,645.00			
"	Office Expenses	65,846.00			
"	Brokerage	2,45,840.00			
"	Audit Fees	15,000.00			
„	Net Profit c/d	19,41,495.00	5.702368		
		<u>3,40,47,170.00</u>			<u>3,40,47,170.00</u>

To Opening Work-in-Progress	2,90,90,929.00	By Profit & Loss Account	3,12,25,480.00
„ Labour Charges	6,00,000.00	(transferred for completed area)	
„ Land Lord	60,00,000.00	„ Closing Work-in- Progress	48,62,129.00
„ Plumbing Materials	2,45,840.00		
„ Miter	1,15,840.00		
„ Lift	35,000.00		
	<u>3,60,87,609.00</u>		<u>3,60,87,609.00</u>

CAPITAL ACCOUNT :-		LIABILITIES		ASSETS	
Raju Dutta				Work-in-Progress	48,62,129.00
As Per Last Year	6,49,754.75			Susmita Das	
Add:-Net Profit	19,41,495.00	25,91,249.75		Raju Dutta	66,00,000.00
Less:-Drawings		45,864.18			
		25,45,385.57		Cash at Bank	
				Axis Bank Ltd	85,591.57
Advance Booking	37,53,570.00			Dum Dum Branch	
Audit Fees	15,000.00			A/C:-919020015149685	
Sundry Creditors	52,45,840.00	90,14,410.00		Cash in Hand	12,075.00
		1,15,59,795.57			1,15,59,795.57

**PROP: SWARUP KUMAR GARAI**  
**Membership No. 304670**  
**UDIN:- 25304670BMHWQS2770**  
**Kolkata, 27 TH OCTOBER, 2025**

**M/S NIRMAN**  
**PROP:-RAJU DUTTA**  
**K L GHOSH SUPER MARKET,PREMISES 69/13,13 DUM DUM ROAD,KOLKATA-700074**  
**Construction Account for the year ended 31st march, 2025**

To Opening Work-in-Progress		By Closing Work-in- Progress	66,09,957.00
„ Labour Charges	3,58,640.00		
„ Iron & Cement	35,00,895.00		
„ Electric Pipe	1,00,561.00		
„ Plumbing Materials	1,50,000.00		
„ Salary	4,45,800.00		
„ Engineer fees	2,45,840.00		
„ Stone	5,06,584.00		
„ Sand	2,45,840.00		
„ Wood Frame	1,43,340.00		
„ Marble	3,70,435.00		-
„ Bricks	3,08,140.00		=
„ Ply Wood	1,24,000.00		
„ Lift	1,09,882.00		
	<u>66,09,957.00</u>		<u>66,09,957.00</u>

**BALANCE SHEET AS AT 31ST MARCH 2025**

<u>CAPITAL ACCOUNT :-</u>	<u>LIABILITIES</u>		<u>ASSETS</u>
<u>Raju Dutta</u>		Mobile	1,51,300.00
Introduced	20,20,000.00	Work-in-Progress	66,09,957.00
Add:-Net Profit	-		
	<u>20,20,000.00</u>	Bishnu Prasad Ghosh	15,00,000.00
Less:-Drawings	8,50,000.00	Sarbari Ghosh	10,00,000.00
	<u>11,70,000.00</u>		
Advance Booking	1,51,69,340.00	Raju Dutta	30,00,000.00
		Cash at Bank	
		Axis Bank Ltd	40,11,839.00
		Dum Dum Branch	
		A/C:-924020010205982	
		Cash in Hand	66,244.00
	<u>1,63,39,340.00</u>		<u>1,63,39,340.00</u>

Signed in terms of our attached report of even date,  
**For, SWARUP KUMAR GARAI & ASSOCIATES**  
**Chartered Accountants**  
**FRN : 328014E**

**PROP: SWARUP KUMAR GARAI**  
**Membership No. 304670**  
**UDIN:- 25304670BMHWQS2770**  
**Kolkata, 27 TH OCTOBER, 2025**