

SKKarma Construction Private Limited

68C, Narkeldanga Main Road, Kolkata-700054

CIN: U45500WB2018PTC226112

Balance Sheet as on 31st March 2025

(in Rupees)

Sl. No.	Particulars	Notes to Accounts	Amount as on 31.03.2025	Amount as on 31.03.2024
A.	EQUITY & LIABILITIES			
i)	Shareholders' Fund			
a)	Share Capital	1	7,50,000.00	7,50,000.00
b)	Reserves & Surplus	2	4,82,51,006.78	3,30,14,905.32
c)	Share Warrents			
ii)	Share Application Money Against Allotement			
iii)	Non-Current Liabilities			
a)	Long Term Borrowings	3	1,66,96,685.00	1,17,89,573.00
b)	Deffer Tax Liability (Net)		-	-
c)	Other Non-current Liabilities			
d)	Long Term Provisions			
iv)	Current Liabilities			
a)	Short Term Borrowings	4	16,15,874.00	8,89,797.00
b)	Trade Payables	5	1,48,74,623.80	1,90,26,623.34
c)	Other Current Liabilities	6	12,10,991.00	10,61,441.26
d)	Short Term Provisions	7	58,91,246.00	54,43,854.00
	Total Equity & Liabilities		8,92,90,426.58	7,19,76,193.92
B.	ASSETS			
i)	Non-Current Assets			
a)	Property, Plant & Equipments and Intangible Assets			
I)	Property, Plant & Equipments	8	2,62,43,833.01	2,41,85,701.79
II)	Intangible Assets			
III)	Capital Work-in-progress			
IV)	Intangible Assets under Development			
b)	Non-current Investments			
c)	Deffer Tax Asset (Net)		98,446.93	89,041.16
d)	Other Non-current Assets			
ii)	Current Assets			
a)	Inventories	9	4,13,08,183.36	2,45,75,222.54
b)	Trade Receivables	10	17,20,229.00	23,62,683.00
c)	Cash & Cash Equivalents	11	60,88,905.89	66,18,588.53
d)	Short-term Loans & Advances			
e)	Other Current Assets	12	1,38,30,828.39	1,41,44,956.90
	Total Assets		8,92,90,426.58	7,19,76,193.92

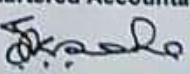
Date : 07.09.2025

Place: 4/1B,Nirmal Chandra Street,
(Maz.Floor) Kolkata-700012.

UDIN No:25053232BML0T5241

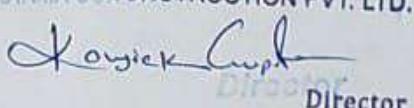


For S. K. SAHA & CO.
Chartered Accountants

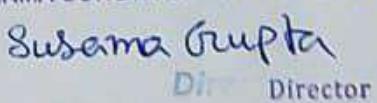

(SWAPAN KUMAR SAHA)
Proprietor.

Memb. No. 053232
Firm Reg.No.: 317096E

SKKARMA CONSTRUCTION PVT. LTD.


Susama Gupta
Director

SKKARMA CONSTRUCTION PVT. LTD.


Susama Gupta
Director

SKKarma Construction Private Limited
68C, Narkeldanga Main Road, Kolkata-700054
CIN: U45500WB2018PTC226112

Statement of Profit & Loss for the year ended 31st March 2025

(in Rupees)

Sl. No.	Particulars	Notes to Accounts	Amount for 2024-2025	Amount for 2023-2024
I	Revenue from Operations	13	23,21,55,259.50	21,51,46,794.35
II	Other Income	14	1,40,352.00	-
III	Total Revenue (I+II)		23,22,95,611.50	21,51,46,794.35
IV	Expenses			
	(a) Cost of materials consumed			
	(b) Purchases of stock-in-trade	15	21,16,54,590.82	14,32,90,295.20
	(c) Changes in inventories of finish stock, work-in-progress and stock-in-trade	16	-1,67,32,960.82	-28,85,228.85
	(d) Employee benefits expenses	17	58,89,795.00	4,66,78,851.38
	(e) Finance Costs	18	15,87,327.00	8,96,073.00
	(f) Depreciation and amortisation expenses	19	12,93,741.03	9,14,644.73
	(g) Other Expenses	20	74,62,999.78	70,27,313.59
	Total Expenses		21,11,55,492.81	19,59,21,949.05
V	Profit/ (Loss) before Exceptional and Extraordinary Items and Tax (III-IV)			
VI	Exceptional Items		2,11,40,118.69	1,92,24,845.30
VII	Profit/ (Loss) before Extraordinary Items and Tax (V-VI)			
			2,11,40,118.69	1,92,24,845.30
VIII	Extraordinary Items			
IX	Profit/ (Loss) before Tax (VII-VIII)			
X	Tax expenses			
	(1) Current Tax	21	58,91,246.00	54,43,854.00
	(2) Deffered Tax	22	-9,405.77	-89,254.12
	Total Tax Expenses		58,81,840.23	53,54,599.88
XI	Profit/ (Loss) after Tax from Continuing Opetalons (IX-X)			
XII	Profit/ (Loss) from Discontinuing Operations		1,52,58,278.46	1,38,70,245.42
XIII	Tax Expenses of Discontinuing Operations			
XIV	Profit/ (Loss) from Discontinuing Opeations after Tax (XII-XIII)			
XV	Profit/ (Loss) for the year (XI+XIV)			
XVI	Earnings per Euqity Share:			
	(1) Basic			203.44
	(2) Diluted			184.94

Date : 07.09.2025

Place: 4/1B,Nirmal Chandra Street,
(Maz.Floor) Kolkata-700012.

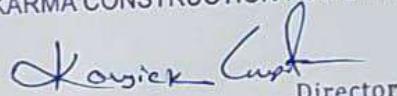
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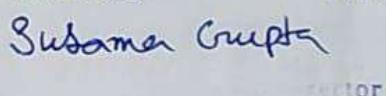
For S. K. SAHA & CO.
Chartered Accountants


(SWAPAN KUMAR SAHA)
Proprietor.
Memb. No. 053232
Firm Reg.No.: 317096E

SKKARMA CONSTRUCTION PVT. LTD.


Kavick Chandra
Director

SKKARMA CONST PVT LTD.


Susama Chandra
Director

SKKarma Construction Private Limited

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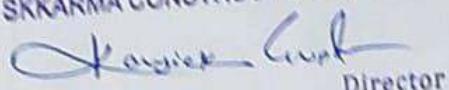
Notes to Accounts:-

(in Rupees)

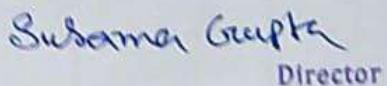
Note No.	Particulars	For the year 2024 2025	For the year 2023 2024
1	Share Capital:		
	Authorized Equity Share 75000 nos shares @ 10/- each	10,00,000.00	10,00,000.00
	Issued, Subscribed and Fully Paid-up Capital 75000 nos shares @ 10/- each	7,50,000.00	7,50,000.00
2	Reserve & Surplus:		
	Surplus Balance at the beginning of the Year	3,30,14,905.32	1,93,57,083.90
	Add: Profit after tax during the year	1,52,58,278.46	1,38,70,245.42
	Less: Short-term Provision for 2023-24	22,177.00	-
	Less: Short-term Provision for 2022-23	-	2,12,424.00
	Surplus Balance at the end of the Year	4,82,51,006.78	3,30,14,905.32
3	Long-term Borrowings:		
	Car Loan from Bank of Baroda (A/c No-00230600002448)	52,41,645.00	58,34,533.00
	Unsecured Loan from Directors (Susama Gupta)	74,55,040.00	24,55,040.00
	Unsecured Loan from Directors (Arjun Gupta)	40,00,000.00	35,00,000.00
		1,66,96,685.00	1,17,89,573.00
4	Short-term Borrowings:		
	Sudhanshu Kumar	-	50,000.00
	Tanmay Sardar	10,00,000.00	5,00,000.00
	Chander Bari Co-operative Housing Society Limited	-	1,20,250.00
	Espa Co-operative Housing Society Limited	1,80,200.00	-
	Picasona Enterprise	1,52,000.00	-
	Ranjana Co-operative Housing Society Limited	24,050.00	-
	Rhythema Das	10,000.00	-
	Nirvita Co-operative Housing Society Limited	-	35,084.00
	Samaman Co-operative Housing Society Limited	-	18,500.00
	S G A Co-operative Housing Society Limited	-	12,950.00
	Sri Gopal Bhutra & Smt. Uma Bhutra	15,725.00	15,725.00
	Kabita Roy	1,00,000.00	-
	Madhurima Co-operative Housing Society Limited	33,898.00	-
	Rudrasagar Co-operative Housing Society Limited	1,00,001.00	1,00,001.00
	Shiva Co-operative Housing Society Limited	-	37,287.00
		16,15,874.00	8,89,797.00
5	Trade Payables		
	Sundry Creditors	1,48,74,623.80	1,90,26,623.34
6	Other Current Liabilities		
	Audit Fees	25,000.00	20,000.00
	GST Payables	9,88,790.00	9,50,732.26



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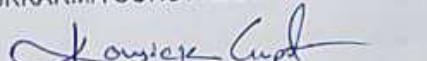
Notes to Accounts:-

(in Rupees)

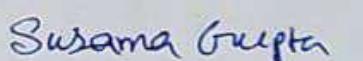
Note No.	Particulars	For the year 2024 2025	For the year 2023 2024
	ESI Contribution Payable	10,585.00	-
	PF Contribution Payable	47,679.00	-
	TDS Payables	1,36,397.00	89,299.00
	Professional Tax Payables	2,540.00	1,410.00
		12,10,991.00	10,61,441.26
7	Short Term Provision		
	Provision for Taxation at the beginning of the year	54,43,854.00	28,54,372.00
	Less: Tax Paid	55,09,061.00	31,10,066.00
	Add: Short Term provision for tax for 2022-23	-	2,12,424.00
	Add: Short Term provision for tax for 2023-24	22,177.00	-
	Add: Income Tax Refund	43,030.00	43,270.00
	Add: Provision for Tax for Current Year	58,91,246.00	54,43,854.00
	Provision for Taxation at the end of the year	58,91,246.00	54,43,854.00
8	Property, Plant & Equipments		
	a) Freehold Land		
	Opening Balance as on 1st Apr of Relevant Year	1,78,63,246.00	-
	Add: Purchased on 21.09.2023	-	1,78,63,246.00
	Closing Balance as on 31st Mar of Relevant Year	1,78,63,246.00	1,78,63,246.00
	b) Depreciable Plant, Equipments, Furnitures & Fixtures (As per Depreciation Schedule)		
		83,80,587.01	63,22,455.79
		2,62,43,833.01	2,41,85,701.79
9	Inventories		
	Work-in-Progress		
		4,13,08,183.36	2,45,75,222.54
10	Trade Receivables		
	Sundry Debtors		
		17,20,229.00	23,62,683.00
11	Cash & Cash Equivalents		
	Cash in Hand	29,84,494.00	24,21,119.00
	Cash at Scheduled Bank	31,04,411.89	41,97,469.53
		60,88,905.89	66,18,588.53
12	Other Current Assets		
	Gouri Shankar Bihani	72,955.00	9,36,072.00
	Civil Group of Infrastructure	-	99,000.00
	Jabir Ali Mondal	-	1,57,500.00



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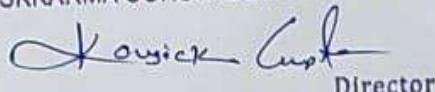
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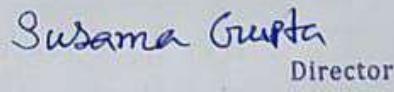
Note No.	Particulars	For the year 2024 2025	For the year 2023 2024
	Blumoon Commercial Pvt Ltd	6,861.00	6,861.00
	Biswakarma Enterprise	-	82,474.00
	Ultratech Cement Ltd	2,45,559.60	7,16,794.60
	Soma Manna	25,000.00	-
	Shibam Elevator & Escalator	6,26,064.00	-
	Sajali Vinimay Pvt Ltd	50,00,000.00	50,00,000.00
	Go Everywhere Tours & Travels Pvt Ltd	9,55,040.00	-
	Karma Construction	3,43,643.00	-
	Loan to Sunanda Mondal	25,000.00	35,000.00
	Income Tax TCS	23,874.15	1,03,462.00
	Income Tax TDS	39,19,511.64	37,55,599.00
	Advance Income Tax	20,00,000.00	16,50,000.00
	Income Tax TDS (Carried Forward)	18,500.00	-
	Cess in Credit Ledger	-	12,74,482.30
	CGST in Cash Ledger	2,84,410.00	1,63,856.00
	SGST in Cash Ledger	2,84,410.00	1,63,856.00
		1,38,30,828.39	1,41,44,956.90
13	Revenue from Operations		
	Contract Price	23,21,55,259.50	21,51,46,794.35
14	Other Income		
	Interest on delayed payment	1,40,352.00	-
		1,40,352.00	-
15	Purchase of Stock-In-Trade		
	Purchases	21,16,54,590.82	14,32,90,295.20
16	Changes in Inventories		
	Opening Work-in-progress	2,45,75,222.54	2,16,89,993.69
	Less: Closing Work-in-progress	4,13,08,183.36	2,45,75,222.54
		-1,67,32,960.82	(28,85,228.85)
17	Employee Benefit Expenses		
	Director Remuneration	26,00,000.00	19,00,000.00
	Salary & Wages	31,08,245.00	16,77,586.00
	Bonus to Staff	1,81,550.00	1,13,500.00
	Staff Welfare	-	2,40,000.00
	Labour Charges	-	4,27,47,765.38
		58,89,795.00	4,66,78,851.38
18	Finance Cost		
	Interest on Car Loan	5,37,506.00	95,974.00
	Interest on Loan	10,49,821.00	8,00,099.00
		15,87,327.00	8,96,073.00
20	Other Expenses		
	Transport/ Delivery Charges	8,98,094.12	8,13,878.66
	Development Expenses	19,28,563.00	22,16,699.00
	Audit Fees	15,000.00	15,000.00



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Director

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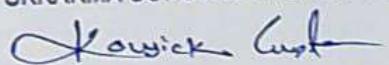
Notes to Accounts:-

(in Rupees)

Note No.	Particulars	For the year 2024 2025	For the year 2023 2024
	Bank Charges	44,173.75	19,507.90
	Brokerage	-	3,50,000.00
	Installation Charges	10,901.69	-
	Biswakarma Puja Expenses	1,87,542.00	1,75,650.00
	Printing & Stationary	37,731.00	1,52,307.80
	Professional Tax	2,500.00	2,500.00
	Professional Fees	25,100.00	7,200.00
	Subscription & Donations	12,550.00	11,501.00
	Trade License	4,400.00	6,800.00
	Travelling & Conveyence	92,441.00	1,61,605.00
	Accounting Charges	40,000.00	80,000.00
	Fuel Charges	3,06,466.00	1,72,635.00
	Site Expenses	5,92,418.93	4,01,714.00
	Bending Charges	3,38,166.50	3,10,739.00
	Brochure	-	75,000.00
	Disallowd CGST	21,144.00	5,546.55
	Disallowd SGST	21,144.00	5,546.55
	Interest on Professional Tax	804.00	-
	Interest Paid on SGST Demand	1,29,749.00	1,34,614.00
	Interest Paid on CGST Demand	1,29,749.00	1,34,614.00
	Interest on TDS	626.00	-
	Loading Charges	1,79,928.50	1,21,014.00
	Telephone & Internet Charges	94,224.00	71,988.00
	Repair & Maintenance of Car & Machines	1,37,174.35	-
	Car Insurance	-	1,47,429.00
	Motor Bike Insurance	15,982.00	-
	Testing Charges	-	14,400.00
	Consultancy Fees	-	1,35,000.00
	Tea & Tiffine	1,19,423.03	1,37,102.13
	Company Audit Fees	10,000.00	5,000.00
	RERA Registration & Compliance Charges	38,910.00	-
	ISO Certification Charges	13,000.00	-
	Administrative Charges for PF	4,181.00	-
	Legal Expenses	20,068.00	-
	Rever Grouting Expenses	83,850.00	-
	R.O.C. Fees	12,900.00	14,300.00
	Tour & Travels	11,69,708.85	4,65,000.00
	Consumable Sotres	1,44,168.00	79,688.00
	Generator/ JCB Rent	5,38,660.00	5,74,745.24
	Rounded off & Discount Deductions	41,508.06	8,588.76
	Late Fees of CGST	25.00	-
	Late Fees of SGST	25.00	-
		74,62,999.78	70,27,313.59

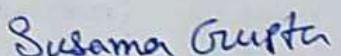


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Director

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Note No-19

Depreciation & Amortisaton Expenses

As per Company Act:

Name of Property, Plant & Equipments	Net Total Assets Value as on 31.03.2024	Addition During this year	Gross Total Value as on 31.03.2025	Reserve Assets @5% of Original Cost	Net Value of Assets	Year of Life of Assets	Remaining Year of Life of Assets	Depreciation during the year	Value of Assets after Depreciation	Net Total Assets Value as on 31.03.2025
Coffee Machine	8,618.08	-	8,618.08	608.00	8,010.08	15	11	667.51	7,342.57	7,950.57
Computer & Accessories	385.00	-	385.00	385.00	-	3	0	-	-	385.00
LCD LG TV	10,700.00	-	10,700.00	10,700.00	-	3	0	-	-	10,700.00
Motor Car (BMW)	61,43,447.65	30,58,758.00	92,02,205.65	5,01,502.00	87,00,703.65	8	6	12,42,957.66	74,57,745.99	79,59,247.99
Motor Bike (BMW)	-	2,93,114.25	2,93,114.25	14,656.00	2,78,458.25	8	7	34,807.28	2,43,650.97	2,58,306.97
Office Furniture	26,536.42	-	26,536.42	1,466.00	25,070.42	10	8	2,785.60	22,284.82	23,750.82
Refrigerator (Lloyd)	47,627.10	-	47,627.10	2,542.00	45,085.10	15	13	3,220.36	41,864.74	44,406.74
Furniture & Fixtures	69,830.81	-	69,830.81	4,713.00	65,117.81	11	7	8,139.73	56,978.08	61,691.08
Refrigerator	15,013.73	-	15,013.73	1,059.00	13,954.73	15	11	1,162.89	12,791.84	13,850.84
LED TV	297.00	-	297.00	297.00	-	3	0	-	-	297.00
Total	63,22,455.79							Total	12,93,741.03	Total

As per Income Tax Act:

Name of Property, Plant & Equipments	Written Down Value as on 31.03.2024	Addition During this year	Gross Total Value as on 31.03.2025	Rate Of Depreciation	Depreciation during the year		Net Total Assets Value as on 31.03.2025
					Date	Amount	
Coffee Machine	5,872.00		5,872.00	15%		881.00	4,991.00
Computer & Accessories	1,663.00		1,663.00	40%		665.00	998.00
LCD LG TV	46,222.00		46,222.00	40%		18,489.00	27,733.00
Motor Car (BMW)	64,48,441.00	28.12.2024	30,58,758.00	95,07,199.00	15%	2,29,407.00	9,67,266.00
Motor Bike (BMW)	-	29.10.2024	2,93,114.00	2,93,114.00	15%	21,983.00	-
Refrigerator (Lloyd)	47,034.00		47,034.00	15%		7,055.00	39,979.00
Office Furniture	27,856.00		27,856.00	10%		2,785.00	25,071.00
Furniture & Fixtures	72,525.00		72,525.00	10%		7,253.00	65,272.00
Refrigerator	10,230.00		10,230.00	15%		1,535.00	8,695.00
LED TV	615.00		615.00	40%		246.00	369.00
Total	66,60,458.00				Total	2,51,390.00	10,06,175.00



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Kavick Chak
Director

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