

SAUGAT KUNDU

PROP. OF: RAGHUNATHJEE CONSTRUCTION

LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	AMOUNT (₹)	AMOUNT (₹)	A S S E T S	AMOUNT (₹)	AMOUNT (₹)
Capital A/c B/F			Fixed Assets		1,85,28,795
(Saugat Kundu)			(As Per Annexure 'B' Enclosed)		
Opening Balance		1,00,86,614.84	Land & Building	1,31,89,559.00	
Add:-			Gold Ornaments	17,38,065.00	
Net Profit during the year	22,40,843.36		Motor Car	1,76,151.00	
Commission Land Sale (POA)	47,550.00		Tata Safari XZA Gold	25,63,347.00	
Profit on Sale of Land	51,800.00		CCTV	1,60,331.00	
Interest on Savings Bank	3,923.00		Furniture	1,10,434.00	
Interest on Fixed Deposit	367.00		Equipments	76,745.00	
Interest on Security Deposit	9,389.00		Ford Car	3,01,661.00	
Profit on Mutual Fund	36,971.28		Motor Cycle	5,250.00	
Gas Subsidy Received	337.04	23,91,180.68	Xerox Machine	12,645.00	
		1,24,77,795.52	Air Conditioner	97,125.00	
Less:-			Note Detector Machine	5,831.00	
Personal Withdrawls	3,67,626.76		Computer	91,651.00	
Interest on H/B Loan	98,861.00		Investments		
L.I.P. Paid	2,06,576.00		Frankling Teampleton M/F		
PMJJBY Paid	436.00		Opening Balance, B/F	20,000.00	
PMSBY Paid	20.00		Add: During the year	24,000.00	44,000.00
Star Union Dai-Ichi Health Ins.	42,166.00		HDFC Midcap Opportunities Fund		
Interest on Car Loan	84,025.00		Opening Balance, B/F	16,500.00	
T.D.S. (A.Y. 2025-26)	1,12,709.00		Add: During the year	16,500.00	33,000.00
Aranyak Kundu (Son)	7,000.00		Nippon India Small Cap Fund		
Debasree Das (Wife)	2,76,225.00		Opening Balance, B/F	36,000.00	
Koushik Kundu (Brother)	1,34,775.00		Add: During the year	40,000.00	
Education Fees	53,600.00			76,000.00	
Self Asst. Tax (A.Y.24-25)	13,26,800.00		Less: Redemption	38,000.00	38,000.00
Self Asst. Tax (A.Y.23-24)	22,04,150.00		Sundaram Mutual Fund B/F	20,000.00	
TATA AIA Life Insurance	5,671.00	49,20,640.76	Add: During the year	24,000.00	
		75,57,154.76		44,000.00	
Secured Loans			Less: Redemption	22,000.00	22,000.00
Term Loan at SBI 1	NIL		Mahindra & Mahindra Ltd		
Term Loan at SBI 2	19,12,297.00		Opening Balance, B/F	36,000.00	
House Building Loan at CBI	9,28,970.85		Add: During the year	44,000.00	
Term Loan at UCO 1	54,77,211.00			80,000.00	
Term Loan at UCO 2	1,52,59,259.26		Less: Redemption	40,000.00	40,000.00
SBI Car Loan	8,90,656.00		Quant Large and Mid Cap Fund-Growth		
SBI O/D	39,36,267.00	2,84,04,661.11	Opening Balance, B/F	36,000.00	
			Add: During the year	36,000.00	
TATA AIA Policy Loan		9,75,896.00		72,000.00	
Mahindra & Mahindra Financial Services Ltd		2,60,237.00	Less: Redemption	40,000.00	32,000.00
			SBI Mutual Fund, B/F	30,000.00	
Unsecured Loans		38,91,000.00	Add: During the year	36,000.00	
(As Per Annexure 'A' Enclosed)				66,000.00	
Current Liabilities			Less: Redemption	33,000.00	33,000.00
Sundry Creditors	44,78,023.10		Partnership Invest in KNK Enterprise, B/F	5,00,000.00	
Advance Against Flat	6,25,38,339.00		Equity Shares of DREC Pvt. Ltd., B/F	1,18,000.00	
Advance Against Plot	1,08,21,354.00		Equity Shares of MHPL Pvt. Ltd., B/F	4,00,000.00	
			Invest in Partnership Firm		
			Creator Group, B/F	2,00,000.00	
			Healia Healthcare, B/F	5,00,000.00	



RAGHUNATHJEE CONSTRUCTION**PROP. SAUGAT KUNDU**

LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025

Dr. PARTICULARS	AMOUNT(₹)	Cr. PARTICULARS	AMOUNT(₹)
To Brokerage Expenses	81,167.00	By Gross Profit B/d	1,30,79,950.54
" Office Expenses	28,274.00		
" Printing & Stationery	34,406.00		
" Staff Bonus Paid	2,34,500.00		
" Staff Salary Paid	29,79,258.00		
" Staff Welfare Expenses	81,641.70		
" Security Guard Salary	7,78,600.00		
" Accounting Charges	31,000.00		
" Advertisement Expenses	1,96,080.10		
" Bank Charges	1,21,513.77		
" Bank Interest	24,32,091.00		
" Car Insurance	1,800.00		
" Courier & Postage	370.00		
" CGTMSA Fees	7,18,985.37		
" Consultancy Charges	27,000.00		
" Conveyance Expenses	74,800.00		
" Donation & Tips	32,000.00		
" Employer Contribution to ESIC	51,392.00		
" Employer Contribution to PF	1,36,517.00		
" Misc. Expenses	66,864.15		
" Notary Expenses	2,780.00		
" Entertainment Expenses	20,290.00		
" Fuel Expenses	2,21,898.42		
" Internet Recharges	50,303.52		
" Interest on Unsecured Loan	2,04,000.00		
" News Paper Expenses	5,250.00		
" Office Rent	2,55,200.00		
" Office Renovation Expenses	6,99,311.00		
" Employee Professional Tax	28,040.00		
" Professional Tax	2,500.00		
" Puja Expenses	34,969.00		
" Repairing & Servicing	91,027.00		
" Room Rent for Site	1,11,000.00		
" Depreciation on Fixed Assets	1,34,665.00		
" Tea & Tiffin Expenses	18,679.00		
" Telephone & Mobile	18,711.28		
" Travelling Expenses	1,18,097.87		
" Audit Fees	11,000.00		
" GST Audit Fees	7,000.00		
" Late Fine and Interest Paid	1,01,846.00		
" Electricity Expenses			
" Gift for Flat Sale	2,16,365.00		
" Insurance DG	2,095.00		
" Loan Processing Fees	1,28,683.00		
" Rounded Off			
" Stamp Paper Expenses	3,285.00		
" Trade Licence Fees	32,180.00		
" Uniform Expenses	55,821.00		
" Xerox & Photo Expenses	15,990.00		
" Loading & Unloading Expenses	1,39,860.00		
" Net Profit	22,40,843.36		
(Transf. to Capital A/c)			
	<u>1,30,79,950.54</u>		<u>1,30,79,950.54</u>

For N. SUREKA & CO.
Chartered Accountants*Navin Sureka*
NAVIN KUMAR SUREKA
Partner
M. No. 062777

Signed in terms of our Audit Report of even date attached.

Unique Document Identification Number (UDIN) for this document is 25062777BMIQCY6758.

RAGHUNATHJEE CONSTRUCTION
PROP. SAUGAT KUNDU
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

COST OF CONSTRUCTION FOR THE YEAR ENDED 31ST MARCH, 2025

Dr. PARTICULARS	AMOUNT (₹)	AMOUNT (₹)	Cr. PARTICULARS	AMOUNT (₹)	AMOUNT (₹)
To Opening Work in progress		5,10,40,331.06	By Construction Work in Progress		10,28,77,180.06
" Purchase A/c		3,21,46,351.00			
" Direct Expenses					
Architectural Design Cons. Service		6,21,560.00			
Building Plan Sanction Fees		7,16,610.00			
Fire Safety Registration Expenses		85,000.00			
Khajna Paid		4,300.00			
Labour Contractor Charges		1,27,84,866.00			
Labour & Mistri Payment		5,63,156.00			
Legal Expenses		5,85,247.00			
Plot Development Expenses		7,18,069.00			
Power And Fuel Expenses		15,50,702.00			
RERA Fees		58,600.00			
Site Expenses		3,58,548.00			
Soil Test Charges		1,03,840.00			
Cost of Land		15,40,000.00			
		<u>10,28,77,180.06</u>			<u>10,28,77,180.06</u>

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Dr. PARTICULARS	AMOUNT (₹)	Cr. PARTICULARS	AMOUNT (₹)
To Cost of Production	10,28,77,180.06	By Sale A/c	
" Opening Stock		Flat Sale	4,80,76,717.00
		Plot Sale	10,00,000.00
		" Work in Progress	6,68,80,413.60
" Gross Profit C/d	1,30,79,950.54		
	<u>11,59,57,130.60</u>		<u>11,59,57,130.60</u>

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For N. SUREKA & CO.
Chartered Accountants
Navin Sureka
NAVIN KUMAR SUREKA
Partner
M. No. 062777

SAUGAT KUNDU
PROP. OF: RAGHUNATHJEE CONSTRUCTION
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

Annexure 'A'

DETAILS OF UNSECURED LOANS AS AT 31ST MARCH " 2025

SI No	Names	Address	PAN No.	Opening Balance	Accepted this year	Interest for this year	T.D.S.	Settled to Plot Advance	Repayment this yr	Maximum amount outstanding	Net Amount (₹)
1	Arun Kumar Bhalotia	Kolkata	ADWPB9938R	5,36,000.00	-				5,36,000.00	5,36,000.00	-
2	Gopal Krishna Bhalotia	Kolkata	ANFPB7351P	10,95,400.00	-				10,95,400.00	10,95,400.00	-
3	Druti Das Sarkar	Durgapur	CCCPD8341M	8,45,000.00					3,45,000.00	8,45,000.00	5,00,000.00
4	Ranjit Padowal	Bankura	AVKPP4622J	42,32,400.00	7,00,000.00	2,04,000.00	20,400.00		34,25,000.00	42,32,400.00	16,91,000.00
5	Midul Kanti Ganguli	Bankura	-	17,00,000.00	10,00,000.00				27,00,000.00	17,00,000.00	-
6	Monalisha Kundu	Bankura	-	1,00,000.00					1,00,000.00	1,00,000.00	-
7	Nirmal Kundu	Bankura	AWAPK9540R	7,00,000.00						7,00,000.00	7,00,000.00
8	Ram Prasad Modi	Bankura	AJJPM0203H	10,72,000.00					10,72,000.00	10,72,000.00	-
9	Soumen Gorai	Bankura	BVYPG1469B	13,18,300.00					13,18,300.00	13,18,300.00	-
10	Uttaran Sarkar	Bankura	-	-	11,16,000.00				1,16,000.00	10,66,000.00	10,00,000.00
TOTAL (₹)				1,15,99,100.00	28,16,000.00	2,04,000.00	20,400.00	-	1,07,07,700.00	1,26,65,100.00	38,91,000.00

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SAUGAT KUNDU
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

ANNEXURE 'B'

DEPRECIATION ON FIXED ASSETS AS PER INCOME TAX ACT 1961 FOR THE YEAR ENDED 31.03.2025

Sl. No.	Particulars	Gross Block							Depreciation	Net Block	
		Rate (%)	W.D.V. 01.04.2024	Additions ≤ 30.09.2024	Date of Addition	Additions ≥ 01.10.2024	Date of Addition	Less Sold / Deduction	Total as on 31.03.2025	For the year	W.D.V. As on 31.03.2025
1	Land & Building	-	2,29,23,199.00	2,24,490.00	Various Date			99,58,130.00	1,31,89,559.00	-	1,31,89,559.00
2	Gold Ornaments	-	17,38,065.00	-	-	-	-	-	17,38,065.00	-	17,38,065.00
3	Motor Car	-	1,76,151.00	-	-	-	-	-	1,76,151.00	-	1,76,151.00
4	Tata Safari XZA Gold	-	25,63,347.00	-	-	-	-	-	25,63,347.00	-	25,63,347.00
5	CCTV	10	1,18,111.00	-	-	56,875.00	25.02.2025	-	1,74,986.00	14,655.00	1,60,331.00
6	Furniture	10	24,484.00	22,400.00	12.08.2024	71,830.00	23.01.2025	-	1,18,714.00	8,280.00	1,10,434.00
7	Equipments	15	90,288.00	-	-	-	-	-	90,288.00	13,543.00	76,745.00
8	Ford Car	15	3,54,895.00	-	-	-	-	-	3,54,895.00	53,234.00	3,01,661.00
9	Motor Cycle	15	6,176.00	-	-	-	-	-	6,176.00	926.00	5,250.00
10	Xerox Machine	15	14,877.00	-	-	-	-	-	14,877.00	2,232.00	12,645.00
11	Air Conditioner	15	-	-	-	1,05,000.00	08.10.2024	-	1,05,000.00	7,875.00	97,125.00
12	Note Detector Machine	30	8,330.00	-	-	-	-	-	8,330.00	2,499.00	5,831.00
13	Computer	40	34,031.00	-	-	89,041.00	28.02.2025	-	1,23,072.00	31,421.00	91,651.00
			2,80,51,954.00	2,46,890.00	-	3,22,746.00	-	99,58,130.00	1,86,63,460.00	1,34,665.00	1,85,28,795.00

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SAUGAT KUNDU
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

ANNEXURE 'C'

DETAILS OF LOANS & ADVANCES FOR THE YEAR ENDED 31ST MARCH, 2025

Sl. No.	Particulars	Amount (₹)
1	Advance for Plot/ Land	1,09,01,300.00
2	Advance to Party	1,23,67,150.00
3	Flat Owner Advance	9,37,774.00
4	Power of Attorney Plot Advance	8,00,000.00
GROSS TOTAL (₹)		2,50,06,224.00

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SAUGAT KUNDU
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

ANNEXURE 'D'

DETAILS OF TAX DEDUCTED AT SOURCE DURING THE A.Y. 2025-26 (31.03.2025)

Sl. No.	Tax deduction and collection Account Number (TAN)	Section	Nature of Payment	Total amount of Payment/Receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10	
1	CALS43302A	194A	Interest on US Loan	2,04,000	2,04,000	2,04,000	20,400	NIL	NIL	NIL
2	CALS43302A	194C	Payment To Contractor	1,27,84,866	1,11,12,805	1,11,12,805	1,17,988	NIL	NIL	NIL
3	CALS43302A	194H	Commission & Brokerage	81,167	81,167	81,167	4,059	NIL	NIL	NIL
4	CALS43302A	194J	Professional Fees	13,38,170	5,78,746	5,78,746	57,875	NIL	NIL	NIL
TOTAL (₹)				1,44,08,203	1,19,76,718	1,19,76,718	2,00,322	NIL	NIL	NIL

DETAILS OF FURNISHING OF STATEMENT OF TDS FOR THE ASSESSMENT YEAR 2025-26 (31.03.2025)

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due Date for Furnishing	Date of Furnishing, if Furnished	Whether the Statement of Tax Deducted or Collected contains Information about all Transaction which are required to be Reported
1	CALS43302A	26Q	31.07.2024	25.08.2025	YES
2	CALS43302A	26Q	31.10.2024	25.08.2025	YES
3	CALS43302A	26Q	31.01.2025	25.08.2025	YES
4	CALS43302A	26Q	31.05.2025	25.08.2025	YES

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S A U G A T K U N D U
LOKEPUR, KENDUADIHI, DIST. BANKURA-722102

SCHEDULE 'A'

DETAILS OF PROVIDENT FUND FOR THE YEAR ENDED 31.03.2025

Month	Sum received from employees'	Sum received from employer's	Total Payment	Actual date of Payment
April, 2024	9,852.00	10,764.00	20,616.00	30-May-24
May, 2024	9,900.00	10,814.00	20,714.00	27-Jun-24
June, 2024	9,900.00	10,814.00	20,714.00	15-Jul-24
July, 2024	9,900.00	10,814.00	20,714.00	17-Aug-24
Aug, 2024	9,900.00	10,814.00	20,714.00	7-Oct-24
Sept, 2024	10,692.00	11,639.00	22,331.00	19-Oct-24
Oct, 2024	10,692.00	11,639.00	22,331.00	12-Nov-24
Nov, 2024	10,692.00	11,639.00	22,331.00	14-Dec-24
Dec, 2024	11,041.00	12,003.00	23,044.00	15-Jan-25
Jan, 2025	10,932.00	11,889.00	22,821.00	13-Feb-25
Feb, 2025	10,932.00	11,844.00	22,776.00	20-Oct-25
Mar, 2025	10,932.00	11,844.00	22,776.00	20-Oct-25
TOTAL (₹)	1,25,365.00	1,36,517.00	2,61,882.00	

DETAILS OF E.S.I. FOR THE YEAR ENDED 31.03.2025

Month	Sum received from employees'	Sum received from employer's	Total Payment	Actual date of Payment
April, 2024	924.00	3,998.00	4,922.00	30-May-24
May, 2024	947.00	4,095.00	5,042.00	27-Jun-24
June, 2024	947.00	4,095.00	5,042.00	15-Jul-24
July, 2024	947.00	4,095.00	5,042.00	17-Aug-24
Aug, 2024	947.00	4,095.00	5,042.00	7-Oct-24
Sept, 2024	1,082.00	4,680.00	5,762.00	19-Oct-24
Oct, 2024	1,082.00	4,680.00	5,762.00	12-Nov-24
Nov, 2024	1,082.00	4,680.00	5,762.00	14-Dec-24
Dec, 2024	994.00	4,299.00	5,293.00	15-Jan-25
Jan, 2025	977.00	4,225.00	5,202.00	13-Feb-25
Feb, 2025	977.00	4,225.00	5,202.00	17-Oct-25
Mar, 2025	977.00	4,225.00	5,202.00	17-Oct-25
TOTAL (₹)	11,883.00	51,392.00	63,275.00	

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