

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AADCG6018J		
Name	G S PROCON PRIVATE LIMITED		
Address	388, BARAKHOLA MUKUNDAPUR, Mukundapur S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700099		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	325086101280923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	39,60,927
	Book Profit under MAT, where applicable	3	29,90,319
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	10,29,841
	Interest and Fee Payable	6	50,606
	Total tax, interest and Fee payable	7	10,80,447
	Taxes Paid	8	10,80,821
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 370
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 GOUTAM SAHA in the capacity of Managing Director having PAN AMLPS2266B from IP address 49.37.45.235 on 28-Sep-2023 11:35:09 at 103.102.117.145 (Place) DSC SI.No & Issuer 4622025 & 24466611CN=e-Mudhra
Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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AADCG6018J063250861012809236ab2849d8cd144cdbdf0775f0ca21a77c1623625

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

PAN	AADCG6018J		
Name	G S PROCON PRIVATE LIMITED		
Address	388 , BARAKHOLA MUKUNDAPUR , Mukundapur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-INDIA , 700099		
Status	Pvt Company	Form Number	ITR-6
Filed w/s	139(1)-On or before due date	e-Filing Acknowledgement Number	721811231141022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		55,93,386
	Book Profit under MAT, where applicable	2	52,00,017
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	14,54,281
	Interest and Fee Payable	5	2,667
	Total tax, interest and Fee payable	6	14,56,948
	Taxes Paid	7	21,21,519
Accreted Income & Tax Details	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 6,64,570
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by G S PROCON PRIVATE LIMITED in the capacity of Managing Director having PAN AMLPS2266B from IP address 103.102.117.153 on 14-Oct-2022 DSC Sl.No & Issuer 24466611 & 24466611CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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AADCG6018J06721811231141022aaf893454baaf41848d50bbea305c025d200cff2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AADCG6018J	Form Number	ITR-6
Name	G S PROCON PRIVATE LIMITED	e-Filing Acknowledgement Number	289968190040322
Address	388 , GOPAL GUEST HOUSE , BARAKHOLA , MUKUNDAPUR , KOLKATA , 32-West Bengal , 91-INDIA , 700099		
Status	Pvt Company		
Filed u/s	139(1)-On or before due date		

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		36,77,060
	Book Profit under MAT, where applicable	2	21,27,472
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	9,56,036
	Interest and Fee Payable	5	9,56,036
	Total tax, interest and Fee payable	6	10,36,330
	Taxes Paid	7	10,38,327
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 2,000
	Dividend Tax Payable	9	0
Dividend Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+) Tax Payable / (-) Refundable (17-18)	19	0

This return has been digitally signed by G S PROCON PRIVATE LIMITED in the capacity of Director having
PAN AMLPS2266B from IP address 10.1.213.135 on 04-Mar-2022 DSC Sl.No & Issuer 24466611
& 24466611CN=e-Mudhra Sub CA for Class 3 Individual 2022.OU=Certifying Authority.O=eMudhra Limited.C=IN

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AADCG6018J0628996819004032253417dd98d4de7dc3cb4790b0676f50ce3856d3a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2022

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I. Revenue from Operation	15	149,803,427	94,879,221
II. Other Income	16	776,137	116,479
III. Total Revenue (I + II)		150,579,564	94,995,700
IV. Expenses:			
Purchase Of Stock-In-Trade	23	27,352,382	36,555,396
Changes in Inventories of Finished Goods:			
Inventories	11	37,023,940	38,646,019
Depreciation and amortization expenses:			
Depreciation		1,871,930	1,951,759
Finance Cost	18	8,317	11,778
Employee Benefit Expenses	17	11,914,737	9,580,219
Other expenses	19	67,208,241	5,048,310
Total expenses		145,379,547	91,793,481
V. Profit before exceptional and extraordinary items and tax (III-IV)		5,200,017	3,202,218
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		5,200,017	3,202,218
VIII. Extraordinary Items			
VI. Profit before tax (VII- VIII)		5,200,017	3,202,218
VII. Tax expense:			
(1) Current tax		1,454,281	956,036
(2) Deferred tax (Liabilities)		(98,342)	118,710
VIII. Profit (Loss) for the period from continuing operations (VI-VII)		3,647,394	2,127,472
IX. Profit/(loss) from discontinuing operations			
X. Tax expense of discontinuing operations			
XI. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XII. Profit (Loss) for the period (VIII-XI)		3,647,394	2,127,472
XIII. Earnings per equity share:	21		
(1) Basic		16.59	9.67
(2) Diluted		16.59	9.67
Significant Accounting Policies	1-2		
Notes to Financial Statement	3-24		

The accompanying Notes (1 to 24) referred above form an integral part of these Financial statements.

For Kumar RoyBarman Prasanta & Associates

Prasanta Kumar Roy Barman
Proprietor
Membership No.013905
Firm Reg. No. 0330634E
Date : 16th September, 2022
Place: Kolkata



For KUMAR ROYBARMAN
PRASANTA & ASSOCIATES
Chartered Accountants
Prasanta Kumar Roy Barman
Proprietor
M. No.-013905

For and on behalf of the Board of Directors

(Mr Goutam Saha;
DIN: 00981871
(Director)

(Mr Joyjeet Saha;
DIN: 02722802
(Director)

(Mr Rahul Saha;
DIN: 83107737
(Director)

G. S. PROCON PRIVATE LTD

Goutam Saha
Managing Director

Jayjeet Saha

Rahul Saha

G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

BALANCE SHEET AS AT 31st MARCH, 2022

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	2,199,000	2,199,000
(b) Reserves and surplus	3	12,068,739	8,421,345
2 Non-Current Liabilities			
(a) Long term Borrowings	4	2,713,650	10,266,410
3 Current liabilities			
(a) Short Term Borrowings	5		
(b) Trade Payables	6	12,767,788	17,492,842
(c) Other Current Liabilities	7	75,990,582	78,444,221
(d) Provisions for taxation	8	1,454,281	956,036
(e) Deffered Tax Liabilities	20	70,339	
TOTAL		107,264,379	117,779,854
II. ASSETS			
1 Non-current assets			
(a) Fixed Assets	12		
(i) Tangible & Intangible Assets		10,753,503	11,643,001
(c) Deferred Tax Asset	20		28,003
2 Current assets			
(a) Inventories	10	39,248,266	76,272,206
(b) Trade Receivables	13	2,778,750	
(c) Cash and cash equivalents	14	454,981	302,707
(d) Short-term loans and advances	9	54,028,880	29,533,937
TOTAL		107,264,379	117,779,854
Significant Accounting Policies	1-2		
Notes to Financial Statement	3-24		

The accompanying Notes (1 to 24) referred above form an integral part of these Financial statements.

For Kumar RoyBarman Prasanta & Associates
CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

Prasanta Kumar Roy Barman
Proprietor
Membership No. 013905
Firm Reg. No. 0330634E
Date: 16th September, 2022
Place: Kolkata



For KUMAR ROYBARMAN
PRASANTA & ASSOCIATES
Chartered Accountants

Proprietor
M. No.-013905

(Mr Goutam Saha)

DIN: 00991871
(Director)

(Mr Joyjeet Saha)

DIN: 02722802
(Director)

(Mr. Rahul Saha)

DIN: 03107737
(Director)

G. S. PROCON PRIVATE LTD

Gautam Saha Joyjeet Saha

Managing Director

Rahul Saha

G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email id: - gsgroup46@yahoo.com

CIN NO: - U45400WB2009PTC138458

BALANCE SHEET AS AT 31st MARCH, 2023

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	2,199,000	2,199,000
(b) Reserves and surplus	3	13,726,387	12,068,739
2 Non-Current Liabilities			
(a) Long term Borrowings	4	4,136,050	2,713,650
3 Current liabilities			
(a) Short Term Borrowings	5	-	-
(b) Trade Payables	6	780,879	12,767,788
(c) Other Current Liabilities	7	88,239,878	75,990,582
(d) Provisions for taxation	8	1,029,841	1,454,281
(e) Deffered Tax Liabilities	20	373,169	70,339
TOTAL		110,485,205	107,264,379
II. ASSETS			
1 Non-current assets			
(a) Fixed Assets	12	20,445,454	10,753,503
(i) Tangible & Intangible Assets			
(c) Deferred Tax Asset	20	-	-
2 Current assets			
(a) Inventories	10	26,312,202	39,248,266
(b) Trade Receivables	13	281,367	2,778,750
(c) Cash and cash equivalents	14	1,217,572	454,980
(d) Short-term loans and advances	9	62,228,610	54,028,880
TOTAL		110,485,205	107,264,379
Significant Accounting Policies	1-2		
Notes to Financial Statement	3-24		

The accompanying Notes (1 to 24) referred above form an integral part of these Financial statements.

For S.K. DHAR & CO
CHARTERED ACCOUNTANTS

SANDIP KUMAR DHAR
Proprietor
Membership No.085058
Firm Reg. No. 307041E
Date : 4th September, 2023
Place: Kolkata



For and on behalf of the Board of Directors

(Mr. Goutam Saha)
DIN: 00991871
(Director)

(Mr. Joyjeet Saha)
DIN: 02722802
(Director)

(Mr. Rahul Saha)
DIN: 03107737
(Director)

G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD BUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email id: - gsgroup46@yahoo.com

CIN NO: - U45400WB2009PTC138458

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2023

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I. Revenue from Operation	15	47,709,920	149,803,427
II. Other Income	16	751,177	776,137
III. Total Revenue (I + II)		48,461,097	150,579,564
IV. Expenses:			
Purchase Of Stock-in-Trade	23	19,871,168	27,352,382
Changes in Inventories of Finished Goods:			
Inventories	11	12,936,064	37,023,940
Depreciation and amortization expenses:			
Depreciation		4,223,234	1,871,930
Finance Cost	18	5,745	8,317
Employee Benefit Expenses	17	3,913,350	11,914,737
Other expenses	19	4,521,217	67,208,241
Total expenses		45,470,778	145,379,547
V. Profit before exceptional and extraordinary items and tax (III-IV)		2,990,320	5,200,017
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		2,990,320	5,200,017
VIII. Extraordinary Items		-	-
VI. Profit before tax (VII- VIII)		2,990,320	5,200,017
VII. Tax expense:			
(1) Current tax		1,029,841	1,454,281
(2) Deferred tax (Liabilities)		(302,830)	(98,342)
VIII. Profit (Loss) for the period from continuing operations (VI-VII)		1,657,649	3,647,394
IX. Profit/(loss) from discontinuing operations		-	-
X. Tax expense of discontinuing operations		-	-
XI. Profit/(loss) from Discontinuing operations (after tax) (IX-XII)		-	-
XII. Profit (Loss) for the period (VIII-XI)		1,657,649	3,647,394
XIII. Earnings per equity share:	21		
(1) Basic		7.54	16.59
(2) Diluted		7.54	16.59
Significant Accounting Policies	1-2		
Notes to Financial Statement	3-24		

The accompanying Notes (1 to 24) referred above form an integral part of these Financial statements.

For S.K. DHAR & CO
CHARTERED ACCOUNTANTS

SANDEEP KUMAR DHAR
Proprietor
Membership No. 088069
Firm Reg. No. 307041E
Date : 4th September, 2023
Place: Kolkata



For and on behalf of the Board of Directors

(Mr. Goutam Saha)
DIN: 00881871
(Director)

(Mr. Joyjeet Saha)
DIN: 02722802
(Director)

(Mr. Rahul Saha)
DIN: 03107737
(Director)

G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Note : 1 Significant Notes on Accounts forming part of the Financial Statements

Sl. No.	Particulars
1 Significant Accounting Policies	
	<p>The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India, in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standard) Rules, prescribed by the Central Government. The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements.</p>
1.1 Corporate Information	
	<p>G.S. Procon Private Limited, a Private Limited company incorporated on 16th September, 2009, having its registered office at 388 Barakhola Mukundapur Kolkata-700099 Company is formed as Real Estate Business & Building of Complete Contruction or Parts-Civil Contractor.</p>
1.2 Basis of Accounting And Preparation of Financial Statements	
	<p>These financial statements have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (except otherwise referred elsewhere in these notes) and meterially comply with the mandatory Accounting Standards notified bt the Companies (Accounting Standards) Rules, 2006to the extent applicable and the Guidelines Notes issued by The Institute of Chartered Accountants of India and the applicable provisions of the Companies Act, 2013</p>
1.3 Use of Estimates	
	<p>The preparation of the Financial Statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise/crytalise.</p>
1.4 Tangible fixed assets	
	<p>Tangible fixed assets are started at cost including directly related expenses incurred to bring the assets to its present location and in a workable condition as reduced by accumulated depreciation and impairment losses, if any. The said accounting principles does not applicable as the company doest not have fixed assets.</p>
1.5 Depreciation and Amortisation	
	<p>Depreciation on Fixed Assets is provided to the extent of depreciable amount on Written Down Value(WDV) method at the rates based on useful life on the assests prescribed in the Schedule II to the Companies Act, 2013. Depreciation on additions/delections the year is charged on pro-rata basis from the date the asset is put to use/till the date of its disposal. But the said policy regarding depreciation has not been applicable to the company as the company does not posseses any fixed assets.</p>
1.6 Revenue & Expenditure recognition	
	<p>Generally all Items of Income and Expenditure having materials effect on Profitibility are recognized on accrual Basis</p>



G.S. PROCON PRIVATE LIMITED

Sl. No.	Particulars
1.7	Impairment of Assets
	The carrying amount of assets is reviewed at each balance sheet date to determine if there is an indication of impairment thereof based on events or change in circumstances, impairment losses, if any, are recognised in the accounts in accordance with the Accounting Standards AS-28.
1.8	Investments
	Investment that are readily realisable and intended to be held for not more than a year are investments are carried at cost less provision for diminution in value other than temporary, if any.
1.9	Taxes on income
	<p>a) Current Tax represents provision made for Income Tax Liability in respect of the results of the year under audit at the current rate of tax in accordance with the Income Tax Act, 1961.</p> <p>b) The Company has not recognized Deferred Tax Asset in respect of carried forward losses under Income tax Law in view of the uncertainty of future income against which such assest could be realized.</p>
2.0	Earnings per share
	<p>(a) Basic Earning as per share is calculated by dividing the net profit/loss for the period attributable to the equity shareholders by weighted average number of equity shares outstanding during the period.</p> <p>(b) For the purpose of calculating diluted earning per share, net profit/loss for the period attributable to equity shareholders and the weighted average number of equity shares outstanding during the period are adjusted for the affects of all dilutive potential equity share.</p>
2.10	Accounting for Provisions, Contingent Liabilities and Contingent Assets :
	a) Provisions are made in respect of obligations and liability where, based on evidence available, their existence at the balance sheet date is considered probable. b) No provision is made in respect of contingent liabilities where, based on evidence available, their existence at the balance sheet date is not considered probable and whose future outcome cannot be ascertained with the reasonable certainly. c) Contingent assets are not recognised in the accounts.



G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

CIN NO: - U45400WB2009PTC138458

NOTES TO FINANCIAL STATEMENTS

2) SHARE CAPITAL

Particulars	As at 31.03.2023		As at 31.03.2022	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
(a) Authorized Share Capital Equity Shares of Rs. 10/- each	1,000,000	10,000,000	500,000	5,000,000
	1,000,000	10,000,000	500,000	5,000,000
(b) Issued, Subscribed & Fully Paid-up Capital Equity Shares of Rs. 10/- each	219,900	2,199,000	219,900	2,199,000
	219,900	2,199,000	219,900	2,199,000
(c) Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year	As at 31.03.2023		As at 31.03.2022	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
Balance at the beginning of the financial year	219,900	2,199,000	14,310	143,100
Allotment during the financial year	-	-	-	-
Balance at the end of the financial year	219,900	2,199,000	14,310	143,100
(d) Shareholders holding more than 5% of Equity Share Capital	As at 31.03.2023		As at 31.03.2022	
	(Nos)	(%)	(Nos)	(%)
1 Goutam saha	201,400	91.59	201,400	1,407.41
(e) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the shareholders.				



G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email id: - gsgroup46@yahoo.com

CIN NO: - U45400WB2009PTC138458

3) RESERVES AND SURPLUS

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) <u>Securities Premium Account</u> Balance as per last account	12,068,738	8,421,345
	12,068,738	8,421,345
(b) <u>Surplus in Profit & (Loss) Statement</u> Balance as per last account <u>Add:</u> Transfer from Profit & Loss Statement <u>Less:</u> Adjustment for earlier year Income tax expenses	12,068,738 1,657,649	8,421,345 3,647,394
Total (a to b)	13,726,387	12,068,739

4) LONG TERM BORROWINGS

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) <u>Unsecured</u> Loans from Director Loan from Gopal Guest House	- 4,136,050	- 2,713,650
	4,136,050	2,713,650

5) SHORT TERM BORROWINGS

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) <u>Secured</u> Term Loan from Bank	-	-
	-	-

6) TRADE PAYABLES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) <u>Sundry Creditors</u>	780,879	12,767,788
	780,879	12,767,788



G.S. PROCON PRIVATE LIMITED

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email id: - gegroup46@yahoo.com

CIN NO: - U45400WB2009PTC135458

7)

OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
a) O/S Liabilities	43,312	86,166
b) O/S Audit Fees	25,000	25,000
c) Salary Payable	101,000	100,533
d) Advance received from Customers	88,070,566	75,778,883
	88,239,878	75,990,582
8) <u>SHORT TERM PROVISIONS</u>		
Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
1) <u>Provision for Taxation</u>		
(a) Assesment Year 2022-23		1,454,281
b) Assesment Year 2023-24	1,029,841	-
	1,029,841	1,454,281
9) <u>SHORT TERM LOANS & ADVANCES</u>		
Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
1) <u>(Unsecured, Considered Good)</u>		
a) Advance for land	-	3,500,000
b) Tax deducted at source	-	832,669
c) Advance Income Tax paid	600,000	1,260,000
d) Advance given to suppliers	24,627,421	24,626,421
e) Fixed Deposit	8,965,806	10,000,000
f) Goutam saha	-	12,644,140
g) Accrued Interest	-	-
h) TCS ON PURCHASE AY- 2023-2024	12,023	28,851
i) Income Tax Refund AY-20-21 , 21-22 & 22-23	814,925	150,355
j) Reimbursement	268,596	173,643
k) Loan & Advances	20,964,840	512,200
l) Invest in Gss Udyog	5,910,201	252,601
m) Investment in Goopal Je	48,000	48,000
n) TDS Recivable	16,798	-
	62,228,610	54,828,880



G.S. PROCON PRIVATE LIMITED

388 SARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

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CIN NO: - U45400WB2009PTC138458

10) INVENTORIES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
a) Stock-in-WIP	26,312,202	39,248,266
b) Stores and Spares	-	-
	26,312,202	39,248,266

11) CHANGES IN INVENTORIES OF STOCK-IN-TRADE

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
Opening Stock	39,248,266	76,272,206
Less: Closing Stock	26,312,202	39,248,266
	12,936,064	37,023,940

13) TRADE RECEIVABLES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
1) (Unsecured, Considered Good) For the period Exceeding 6 months Other Debtors	281,367 -	2,778,750 -
	281,367	2,778,750

14) CASH AND CASH EQUIVALENTS

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) Balances with Banks in Current Account : State Bank of India(A/c-34450513585)	134,651	61,488
(b) Balances with Banks in Current Account : Bank of Maharashtra(A/c-60076749512)	108,870	54,426
(c) Balances with Banks in Current Account : Bank of India(A/c-414020110000242)	4,433	80,497
(d) Balances with Banks in Current Account : Bank of India(A/c-401020110000728)	771,509	89,114
(e) Cash in Hand (As Certified by the management)	198,110	169,456
	1,217,573	454,981

15) REVENUE FROM OPERATIONS

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
a) Sale of Flat	47,709,920	61,803,427
b) Sale of Land	-	88,000,000
c) Extra Charges	-	-
d) Sale of Wooden Door	-	-
	47,709,920	149,803,427



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16) OTHER INCOME

Particulars	Figures as at 31.03.2023 (Rs.)	Figures as at 31.03.2022 (Rs.)
a) Maintenance Charge Received	214,121	15,504
b) Interest Income Against FD	181,291	258,941
c) Discount Received	1,400	746
d) Profit on Motor Car Sale	354,296	500,946
	751,177	776,137

17) EMPLOYEE BENEFIT EXPENSES

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Salary & Wages	1,254,000	1,236,133
b) Labour charges	2,639,350	7,781,063
	3,893,350	9,017,196

18) FINANCE COST

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Bank charges	5,745	8,317
b) Interest Expenses	-	-
	5,745	8,317

19) OTHER EXPENSES

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
Auditor's Remuneration		
As Auditors	25,000	25,000
Accounting Charges	394,995	325,000
Advertising Expenses	283,650	492,211
Late Fee & Penalty	114,345	34,800
Service Charges on Motor Car	-	2,710
Repair & Maintenance	10,804	5,900
Consultancy Charges	45,000	50,000
Fast Tag (One 97)	500	500
Cable Charges	6,000	-
Computer Maintenance	2,600	-
Freight Exclusive	26,280	-
Interest and Fee Payable	2,667	-
Interest on TDS Payment	7,758	-
Interest on Tds Returned	99,330	-
Kolkata Municipal Corporation Tax	41,342	-
Late Fees on Tds Returned	30,000	-
New Connection of WBPCL	163,500	-
Registration Fees (Property Registration)	50,014	-
Stamp Duty (Property Registration)	145,020	-
Surveyor Exp	7,000	-
Teller Pool Unloading	16,000	-
Wholesale Fund (Cess)	750,000	-
Handling / Logistic Charges on Motor Car	-	16,949
Cleaning Charges	-	500
Completion Certificate Fees	-	48,850
General Expenses	45,000	14,300
HSRP KIT on Motor Car	-	482
Labour Cess Expenses	-	530,000
Conveyance Expenses	-	53,348
Entertainment Expenses	-	40,000
Interest on Tds Payment	-	1,124
Legal & Professional Expenses	638,500	557,000
Marble Handicraft Dev Marti	-	15,000
Commission & Brokerage	-	59,820,000
Director's Salary	1,333,344	1,266,676
Puja & Description	-	31,003
Office Expenses	-	40,200
Registration & Road Tax on Motor Car	68,701	158,372
Transport Charges	104,942	467,797
Bonus & Incentive	40,000	102,050
Development Fees	-	50,000
Discount Allowed	19,393	15
LOADING AND UNLOADING	-	8,980
Motor Car Insurance	49,532	97,181
SUNDRY EXPENSES	-	2,000
License Rent	-	2,870,000
Interest on Tax	-	80,294
	4,031,317	67,308,343

20) DEFERRED TAX AMOUNT

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Opening: Deferred Tax Liability	70,330	-
Credit: During the year Deferred Tax Liability	302,830	-
	373,160	-



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21) EARNING PER EQUITY SHARE

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Profit /Loss attributable to Equity Shareholders		3,789,689
b) No. of Equity Shares at the end of year	2,199,000	2,199,000
c) During the Year	2,199,000	2,199,000
d) Nominal value of Equity Shares	10	10
e) Basic Earning per year	7.54	16.59
f) Diluted Earning Per Share	7.54	16.59

22) CONTINGENT LIABILITIES & COMMITMENTS(To The Extent Not Provided For)

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Claims against the company not acknowledged as debt	-	-
b) Gurantees	-	-
c) Other money for which the company is contingently Liable	-	-
	-	-

22) OTHER DISCLOSURE

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) C.I.F Value of Imports during the Financial Year	-	-
b) Expenditure in Foreign Currency during the Financial Year	-	-
c) Earning in Foreign Currency during the Financial Year	-	-
	-	-

23) PURCHASE

Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31.03.2022 (Rs.)
a) Purchase Stock in Trade	19,871,168	27,352,382
	19,871,168	27,352,382



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2) RELATED PARTY DISCLOSURES:

a) Key management personnel:

Mr. Goutam Saha

Mr. Joyjeet Saha

Mr. Rahul Saha

b) Relatives of Key management personnel:

NIL

c) Enterprises where key management personnel have significant influence: (where transactions have taken place)

NIL

e) Related party relationship in terms of AS-18-"Related Party Disclosures" have been identified by the management and relied upon by the Auditors. There are no related parties where control exists in terms of AS-18.

f) The following transactions were carried out with the related parties in the ordinary course of business:

Nature of transaction	Key management Personnel		Relatives of Key Management Personnel		Enterprises where key management personnel have significant influence		Associates	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
	8,652,760	(9,930,490)					-	-
Loan Taken from Director Earlier							-	-
Loan Taken from Director during the year	(21,296,900)	(6,386,100)					-	-
Outstanding Loan from Director at year end	(12,644,140)	(16,316,590)					-	-

For S.K. DHAR & CO
CHARTERED ACCOUNTANTS

SANDIP KUMAR DHAR
Proprietor
Membership No.065056
Firm Reg. No. 307041E
Date : 4th September, 2023
Place: Kolkata



For and on behalf of the Board of Directors

(Mr. Goutam Saha)
DIN: 00991871
(Director)

(Mr. Joyjeet Saha)
DIN: 02722802
(Director)

(Mr. Rahul Saha)
DIN: 03107737
(Director)

CIN NO: - U45400WB2009PTC130458

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Per A.C. 2000 1.00
Overhead account 1.00

For and on behalf of the Board of Directors

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RESEARCH

CONTRACT NO.

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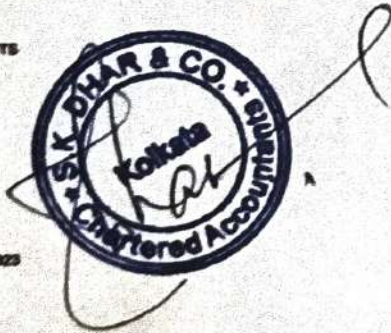


G.S. PROCON PRIVATE LIMITED
388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099
Ph No: - 9830137511
Email id: - gsgroup46@yahoo.com
CIN NO: - U45400WB2009PTC138458
FIXED ASSETS (AS PER INCOME TAX ACT, 1961)

DESCRIPTION	Rate Of Depreciation	GROSS VALUE			DEPRECIATION	NET VALUE
		As At 01.04.2022	Addition (Sales) During the year	As At 31.03.2023	For the Year 2022-23	As At 31.03.2023
Furniture & Fixtures	10%	138,617.00		138,617.00	13,862	124,755
Plant & Machinery	15%	1,547,812.00		1,547,812.00	232,172	1,315,640
Generator	40%	151,488.00	573,300.00	724,788.00	175,255	549,533
I20 N LINE N8 1.0 TURBO	30%		1,173,230.49	1,173,230.49	351,969	821,261.34
ONE MARUTI WAGON R LX	30%		398,062.01	398,062.01	59,709	338,353
JEEP COMPASS	30%	1,433,615.00		1,433,615.00	430,085	1,003,531
Tally Software	25%	9,990.00	4,248.00	14,238.00	3,029	11,210
Tools & Equipment	30%	905.00	-	905.00	272	634
Transformer	15%	2,310,342.00	11,729,349.00	14,039,691.00	1,983,542	12,056,149
Tv	40%	4,954.00		4,954.00	1,982	2,972
Computers	40%	1,876.00	-	1,876.00	750	1,126
Land	0%	4,828,000.00		4,828,000.00	-	4,828,000
Total		10,427,599.00	13,878,189.50	24,305,788.50	3,252,626	21,053,163

For S.K. DHAR & CO
 CHARTERED ACCOUNTANTS

SANDEEP KUMAR DHAR
 Proprietor
 Membership No. 066056
 Firm Reg. No. 307041E
 Date : 4th September, 2023
 Place: Kolkata



For and on behalf of the Board of Directors

(Mr. Goutam Datta)
 DIN: 00081871
 (Director)

(Mr. Jagdeep Datta)
 DIN: 02722862
 (Director)

(Mr. Rahul Datta)
 DIN: 03107737
 (Director)



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