### 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	l.	G S PROCON PRIVATE LIMITED		with the first of the second	Mente philippe result is the PROMETE designed to the physician in American
Addre	rss	388, BARAKHOLA MUKUNDAPUR, Muk	undapur S.O, Kolkata , KOLKATA , 3	32-West Beng	al, 91-INDIA, 700099
Status	NATIONAL DE CHARLE	7-Private company	Form Number	resolventen pokaret um d	ITR-6
Filed	u/s	139(1)-On or before due date	e-Filing Acknowledgement A	Number	325086101280923
	Current Ye	ar business loss, if any	a magazari na 4 mili sama sa sama a sama	1	0
siis	Total Incor	me	<ul> <li>От переводительной в Марукорон — 61 г. Острой в постабурных спорт в презоден ундамонализа</li> </ul>	2	39,60,927
c Details	Book Profit	t under MAT, where applicable		3	29,90,319
and Tax	Adjusted T	otal Income under AMT, where applicable		4	0
	Net tax pa	yable	and the second	5	10,29,841
e Income	Interest ar	nd Fee Payable		6	ITR-6 ber 325086101280923 1 0 2 39,60,927 3 29,90,319 4 0 5 10,29,841 6 50,606 7 10,80,447 8 10,80,821 9 (-) 370 10 0 11 0 12 0 13 0 14 0 15 0 City of Managing on 28-Sep-2023
Taxable	Total tax,	interest and Fee payable	The state of the s	7	10,80,447
-	Taxes Paid		was in July	8	10,80,821
	(+) Tax Pa	yable /(-) Refundable (7-8)		9	(-) 370
Detail	Accreted I	ncome as per section 115TD		10	0
Tax	Additional	Tax payable u/s 115TD	OR DEPARTMENT	11	0
ne and	Interest pa	yable u/s 115TE	The state of the s	12	0
Incom	Additional	Tax and interest payable		13	0
reted	Tax and in	terest paid	the stress compared to the constraint of the con	14	0
Accret	(+) Tax Pa	yable /(-) Refundable (13-14)		15	0
<u>Dire</u>	ector 35:09 at	been digitally signed by GO AMLPS2266B 103.102.117.145 (Place) DSC 3 Individual 2022,OU=Certifying Authority	from IP address 49.37.45. SI.No & Issuer 4622025	235 on	28-Sep-2023
new term for the				Nivel S. P. Chief Continues and September 19	

System Generated Barcode/QR Code



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 , Kolkat	a , KOLKATA , 32-West Bo	engal , 9	1-INDIA , 700099					
Status	Pvt Company	Form Number		ITR-6					
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement	Number	721811231141022					
Cu	rrent Year business loss, if any		1	0					
To	tal Income	200		55,93,386					
Bo Bo	ook Profit under MAT, where applicable		2	52,00,017					
Toxable income and Tax details	djusted Total Income under AMT, where applicable	The state of	3	0					
No No	et tax payable		4	14,54,281					
In In	terest and Fee Payable	171	5	2,667					
To To	otal tax, interest and Fee payable		6	14,56,948					
	ixes Paid		7	21,21,519					
(+	Tax Payable / (-) Refundable (6-7)	(19)	8	(-) 6,64,570					
	ccreted Income as per section 115TD		9	0					
Details V	dditional Tax payable u/s 115TD		10	0					
in se	nterest payable u/s 115TE		11	0					
Accreted Income & Tax	dditional Tax and interest payable		12	0					
To To	ax and interest paid		13	0					
+) Age	-) Tax Payable / (-) Refundable (12-13)	A Company of the Comp	14	0					
This ret	turn has been digitally signed by GSPROCON PRIVATE LIMIT  AMLPS2266B from IP address 103.102.117.153 on 14-0	ED in the capacity of	Ma	naging Director having					
&	24466611CN=e-Mudhra Sub CA for Class 3 Individual 2022	OU=Certifying Authority,O	=eMudh	ra Limited,C=IN					
	ystem Generated  arcode/QR code AADCG6018J06721811231141022aa	f893454baaf41848d50bbea3	05c025c	1200cff2					
	DO NOT SEND THIS ACKNOWLEDG	EMENT TO CPC, BEN	GALU	RU					

Date of filing: 04-Mar-2022

# 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]

Assessment Year 2021-22

(Please see Rule 12 of the Income-tax Rules, 1962

PAN	AADCG6018J					akin ang pangangan dan pangangan ang pangangan dan sa ang pangangan dan sa ang pangangan dan sa ang pangangan
Nam	G S PROCON PRIVATE LIMITED					
Addr	388, GOPAL GUEST HOUSE, BAR	AKHOLA, MUKUN	DAPUR, KOLKAT	A, 32-West Ben	gal , 9	I-INDIA , 700099
Statu	s Pvt Company		Form Num	ber		ITR-6
Filed	Name G S PROCON PRIVATE LIMITED  388, GOPAL GUEST HOUSE, BARAKHOLA, MUKUNE	e-Filing Ac	knowledgement N	umber	289968190040322	
	Current Year business loss, if any	and a second control of the first and proper first interesting the control of the		***************************************	1	0
	Total Income	A CONTRACTOR OF THE STATE OF TH	and the second second second second			36,77,060
details	Book Profit under MAT, where applicable				2	21,27,472
d Tax	Adjusted Total Income under AMT, where a	pplicable		wega jar eu	3	0
me an	Net tax payable				4	9,56,036
e Inco	Interest and Fee Payable				5	9,56,036
Taxab	Total tax, interest and Fee payable				6	10,36,330
	Taxes Paid			- 1	7	10,38,327
	(+) Tax Payable / (-) Refundable (6-7)				8	(-) 2,000
5	Dividend Tax Payable				9	0
ribution	Interest Payable				10	0
Dividend Distribution Tax details	Total Dividend tax and interest payable				11	0
ividen	Taxes Paid				12	0
^	(+) Tax Payable / (-) Refundable (11-12)				13	0
¥	Accreted Income as per section 115TD				14	0
x Det	Additional Tax payable u/s 115TD				15	0
e Ta	Interest payable u/s 115TE				16	0
Incom	Additional Tax and interest payable				17	0
peter	Tax and interest paid	and the same and the same and the			18	0
A	(+) Tax Payable / (-) Refundable (17-18)				19	0

System Generated

Barcode/QR code



A ADCG601810628996819004032253417dd98d4de7dc3cb4790b0676f50ce3856d3a

24466611CN=c-Mudhra Sub CA for Class 3 Individual 2022, OU-Certifying Authority, O-eMudhra Limited, C-IN

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
1. 8	tevenue from Operation	15	149,803,427	94,879,22
u.  c	Other Income	16	776,137	116,47
III. 7	otal Revenue (I + II)		150,579,564	94,995,700
P	expenses: Purchase Of Stock-In-Trade Changes in Inventories of Finished Goods:	23	27,352,382	36,555.39
1	laventones	11	37.023,940	38,646,01
18	Depreciation and amortization expenses:			
	Depreciation		1,871,930	1,951,750
- 6	Finance Cost	18	8,317 11,914,737	11,778 9,580,219
- 1	Employee Benefit Expenses	17	67,208,241	5,048,310
. 1	Other expenses	1 ''	145,379,547	91,793,481
	Total expenses		143,377,347	71,773,461
٧.	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:		1,454,281	956,036
	(1) Current tax (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) (Xfl-XIII)	1 [		
XII.	Profit (Loss) for the period (VIII-XI)		3,647,394	2,127,472
XIII.	Earnings per equity share:	21	16.59	9.67
	(1) Basic		16,59	9.67
-	(2) Diluted Significant Accounting Policies	1-2		
1	Notes to Financial Statement	3-24		

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

For Kumar RoyBarman Prasanta & Associates

For and on behalf of the Board of Directors

(Mr. Goutam Saha; DIN: 00991871

DIN: 00991871 (Director)

(Mr Joyjeet Saha) DIN: 02722802

(Director)

(Mr Rahui Saha) DIN 83107737 (Director)

Presente Kumar Roy Barman Proprietor Membership No.013905

Membership No.013905 Firm Reg. No. 0330634E Date: 16th September, 2022

Ptace Kolkata

For KUMAR ROYBARMAN PRASANTA & ASSOCIATES Chartered Accountants

> Proprietor M. No.-013905

G. S. PROCON PRIVATELTO
Gautaw Sala

Managing Director

KOLKATA

Jajjeet Saka -

Rahul Saha

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
-	TEOLITY AND LIABITITIES	2	3	4
t,	EQUITY AND LIABILITIES			**************************************
1	Shareholders' funds			
	(a) Share capital	2		
	(b) Reserves and surplus	3	2,199,000	2,199,000
		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	42 747 700	
	(c) Other Current Liabilities	7	12,767,788	17,492,842
	(d) Provisions fo taxation	8	75,990,582	78,444.221
	e) Deffert Tax Liabilities	20	1,454,281	956.036
	TOTAL	1	70,339	
			107,264,379	117,779,854
1.	ASSETS			
1	Management			
	Non-current assets			
	(a) Fixed Assets	12		
	(i) Tangible & Intangible Assets		10,753,503	11,643,001
	(c) Deferred Tax Asset	20	* 1	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	117 770 00
	Significant Accounting Policies	1-2	107,204,379	117,779,854
	Notes to Financial Statement	3-24		
		3.24		

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

For Kumar RoyBarman Prasanta & Associates

For and on behalf of the Board of Directors

CHARTERED ACCOUNTANTS

For KIMAR ROYBARMAN

PRASANTA & ASSOCIATES Chartered Accountants

> Proprietor M. No.-013905

(Mr.Goutam Saha)

DIN: 00991871

(Director)

(Mr Joyjeet Saha) DIN: 02722802 (Director)

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

Prasanta Kumar Roy Barman

Proprietor Membership No 013905 Firm Reg No 0330634E Date 16th September 2022 Place Kolkata

G. S. PROCON PRIVATE LTD

Geautan Sola

Toject Sala.

Rahul Saha

Managing Diversion

KOLKATA FRN:330634E

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
i.	1 FOURTY AND LIABILITIES		3	410
ı.	EQUITY AND LIABILITIES	-70 60 3		7,50000
1	Shareholders' funds		The same of the sa	
	(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	No 1	A STATE OF THE STA	
	(a) Long term Borrowings	4	4,136,050	2,713,650
3	Current Habilities		Notice and the second	
	(a) Short Term Borrowings	5		
	(b) Trade Payables	6	780,879	12,767,788
45	(c) Other Current Liabilities	7	88,239,878	75,990,582
	(d) Provisions fo taxation	8	1,029,841	1,454,281
	e) Deffert Tax Liabilities	20	373,169	70,339
	TOTAL		110,485,205	107,264,379
u.	ASSETS		and the second second second	
1	Non-current assets			
	(a) Fixed Assets	12	magnification of the state of t	
	(i) Tangible & Intangible Assets		20,445,454	10,753,503
	(c) Deferred Tax Asset	20	onto organis (n. 18 gazio) e Revoja (nice) - 💏 e	
2	Current assets		e in the second	
	(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		The Marie
	Notes to Financial Statement	3-24		

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

For S.K. DHAR & CO CHARTERED ACCOUNTANTS

SANDIP KUMAR DIAR
Proprietor
Merriberahip No.065056

Firm Reg. No. 307041E Date : 4th September, 2023 Place: Kolinsta For and on behalf of the Board of Directors

(Mr.Goutam Saha) DIN:00991871

(Director)

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

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

Ph No: - 9830137511

Email id: - gsgroup46@yahoo.com CIN NO: - U45400WB2009PTC138458

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

	Perticulars	Hote Ho.	Figures for the current reporting period	Figures for the previous reporting period
	Revenue from Operation -	15	47,709,920	149,803,427
n.	Other Income	16	751,177	776,137
H.	Total Revenue (I + II)		48,461,097	150,579,564
	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 Finance Cost		4,223,234 5,745	1,871,930 8,317
	Employee Benefit Expenses	18	3,913,350	11,914,737
	Other expenses	19	4,521,217	67,208,241
	Total expenses		45,470,778	145,379,547
٧.	Profit before exceptional and extraordinary items and tax (III-IV)	et en en 185 met 1965. Mystema i Milionia (1865)	2,990,320	5,200,017
VI.	Exceptional items			
VII.	Profit before extraordinary items and tax (V - VI)	nd Security Commence	2,990,320	5,200,017
VIII.	Extraordinary Items	discount of the state of	engalija in grand die sale var see 🕶 🥶	
VI.	Profit before tax (VII-VIII)		2,990,320	5,200,017
VE	Tax expense: (1) Current tax (2) Deferred tax (Liabilities)		1,029,841 (302,830)	1,454,281 (98,342
VI	Profit (Loss) for the period from continuing operations (VI-VII)		1,657,649	3,647,394
1 EX	Profit/floss) from discontinuing operations			
×	Tax expense of discontinuing operations	Carlo Marine was to	Designation of the second	
×	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
x	Profit (Loss) for the period (VIII-XI)		1,657,649	3,647,394
1,15000	i. Earnings per equity share:	21	7.54	16.59
	(f) Basic	200	7.54	16.59
H	(2) Diluted Significant Accounting Policies	1-2		
	Notes to Financial Statement	3-24	THE RESERVE OF THE PARTY OF THE	

The accompanying Notes (1 to 24) reffered above form an integral part of these Financial state

For S.K. DHAR & CO

CHARTERED ACCOUNTANTS

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

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

SI. No. Particulars

### 1 Significant Accounting Policies

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.

### 1.1 Corporate Information

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.

### 1.2 Basis of Accounting And Preparation of Financial Statements

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

### 1.3 Use of Estimates

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.

### 1.4 Tangible fixed assets

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 impairement losses, if any. The said accounting principles does not applicable as the company doest not have fixed assets.

### 1.5 Depreciation and Amortisation

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.

### 1.6 Revenue & Expenditure recognition

Generally all Items of Income and Expenditure having materials effect on Profitibility are recognized on accrual Basis



Sl. No.	Particulars
	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 circumtances, Impairment losses, if any, are recognised in the accounts in accordance with the Accouning 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
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.
b)	The Company has not recognized Deffered 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.
2.0	Earnings per share
(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.
0	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.
2.1	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 liablities 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.



388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

CIN NO: - U45400WB2009PTC138458 NOTES TO FINANCIAL STATEMENTS

### 2) SHARE CAPITAL

	As at 31.0	03.2023	As at 31.03.2022	
Particulars	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
(a) Authorized Share Capital			<u> </u>	
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

Balance at the beginning of the financial
year
Allotment during the financial year

L	As at 31.0	3.2023	As at 31.03.2022		
-	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.	
	219,900	2,199,000	14,310	143,100	
L	-		-	-	
	219,900	2,199,000	14,310	143,100	

(d) Shareholders holding more than 5% of Equity Share Capital

Balance at the end of the financial year

1 Goutam saha

As at 31.03	3.2023	As at 31.03,2022		
(Nos)	(%)	(Nos)	(%)	
201,400	91.59	201,400	1,407.4	

(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.



### 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 (Re)	Figures as at 31.03.2022 (Rs)
(a) Securities Premium Account Balance as per last account	12,068,738	8,421,345
(b) Surplus in Profit & (Loss) Statement	12,068,738	8,421,345
Balance as per last account  Add: Transfer from Profit & Loss Statement  Less: 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
The state of the s	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) Secured Term Loan from Bank		

### 6) TRADE PAYABLES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(a) Sundry Creditors	780,879	12,767,788
tions and the control of the control of the	780,879	12,767,788



### 388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-766699

Ph No: - 9830137511

Email id: - gegroup46@yahoo.com CIN NO: - U45400WB2009PTC138458

# OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2023 (Re)	Figures as at 31.03.2022 (Rs)
a) O/S Liabilities	43,312	86,16
b) O/S Audit Fees	25,000	25,000
c) Salary Payable	101,000	100,53
d) Advance received from Customers	88,070,566	75,778,88
	88,239,878	75,990,58
8) SHORT TERM PROVISIONS		
	Figures as at	Pigures as at
Particulars	31.03.2023	31.03.2022
	(Rs)	(Ra)
1) Provision for Taxation		Distriction and the
(a) Assesement Year 2022-23		1,454,28
b) Assesement Year 2023-24	1,029,841	
9) SHORT TERM LOANS & ADVANCES	1,029,841	1,454,281
9) SHORT TERM LOANS & ADVANCES Particulars	Figures as at 31.03.2023	Figures as at 31.43.2022
Particulars	Figures as at	Figures as at
Particulars  (Unsecured, Considered Good)	Figures as at 31.03.2023	Figures as at 31.03.2022 (Rs)
Particulars  (Unsecured, Considered Good)  a) Advance for land	Figures as at 31.03.2023	Figures as at 31.63.2022 (Rs)
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source	Figures as at 31.03.2023	Figures as at 31.03.2022
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs) 3,500,600 832,669
Particulars  (Unsecured, Considered Good)  a) Advance for land  b) Tax deducted at source  c) Advance Income Tax paid	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000
Particulars  (Unsecured, Considered Good)  a) Advance for land  b) Tax deducted at source  c) Advance Income Tax paid  d) Advance given to suppliers  e) Fixed Deposit  f) Goutant saha	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000
Particulars  (Unsecured, Considered Good)  a) Advance for land  b) Tax deducted at source  c) Advance Income Tax paid  d) Advance given to suppliers  e) Fixed Deposit  f) Goutant saha  g) Accrued Interest	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,140
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutam saha g) Accrued Interest h) TCS ON PURCHASE AY-2023-2024	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806 - 12,023	Pigures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,14(
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutam saha g) Accrued Interest h) TCS ON PURCHASE AY- 2023-2024 i) Income Tax Refund AY-20-21, 21-22 & 22-23	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806 - 12,023 814,925	Pigures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,140 28,85 150,35
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutam saha g) Accrued Interest h) TCS ON PURCHASE AY- 2023-2024 i) Income Tax Refund AY-20-21, 21-22 & 22-23 j) Reimbursement	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806 - 12,023 814,925 268,596	Pigures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,140 28,85 150,35: 173,645
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutam saha g) Accrued Interest h) TCS ON PURCHASE AY- 2023-2024 i) Income Tax Refund AY-20-21, 21-22 & 22-23 j) Reimbursement k) Loan & Advances	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806 - 12,023 814,925 268,596 20,964,840	Pigures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,140 28,85 150,35: 173,645 512,200
Particulars  (Unsecured, Considered Good)  a) Advance for land  b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutan saha g) Accrued Interest h) TCS ON PURCHASE AY- 2023-2024 j) Income Tax Refund AY-20-21, 21-22 & 22-23 j) Reimbursement k) Loun & Advances l) Invest in Gas Udyog	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806  12,023 814,925 268,596 20,964,840 5,910,201	Pigures as at 31.03.2022 (Rs) 3,500,000 832,666 1,260,000 24,626,421 10,000,000 12,644,140 
Particulars  (Unsecured, Considered Good)  a) Advance for land b) Tax deducted at source c) Advance Income Tax paid d) Advance given to suppliers e) Fixed Deposit f) Goutam saha g) Accrued Interest h) TCS ON PURCHASE AY- 2023-2024 i) Income Tax Refund AY-20-21, 21-22 & 22-23 j) Reinsbursement t) Loan & Advances	Figures as at 31.03.2023 (Rs)  600,000 24,627,421 8,965,806 - 12,023 814,925 268,596 20,964,840	Pigures as at 31.03.2022 (Rs) 3,500,000 832,669 1,260,000 24,626,42 10,000,000 12,644,140 28,85 150,35: 173,645 512,200



### 388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email id: - gsgroup46@yahoo.com

### CIN NO: - U45400WB2009PTC138458

### 10) INVENTORIES

Particulars	Figures 31.03. (Re	2023	Figures as at 31.03.2022 (Rs)
a) Stock-in-WIP b) Stores and Sapres	26,3	12,202	39,248,266
	263	12,202	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 39,248,266
Less: Closing Stock	26,312,202 12,936,064	37,023,940

### 13) TRADE RECEIVABLES

Particulars	Figures as at 31.03.2023 (Rs)	Figures as at 31.03.2022 (Rs)
(Unsecured, Considered Good)     For the period Exceeding 6 months     Other Debtors	281,367	2,778,750
A SUPERIOR SHOW	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/o-34450513585)	134,651	61,488
(b) Balances with Banks in Current Account : Bank of Maharashtra(A/c-60076749512)	108,870	54,426
(e) Balances with Banks in Current Account : Bank of India(A/o-414020110000242)	4,433	80,497
(d) Balances with Banks in Current Account : Bank of India(A/c-401020110000728)	771,509	89,114
(c) Cash in Hand (As Certified by the management)	198,110 1,217,572	169,456 454,981

### 15) REVENUE FROM OPERATIONS

	Personana .	Figures as at 31.03.2023 (Ra)	Figures as at 31.03.2022 (Rs)
a) Sale of Plat b) Sale of Land		47,709,920	61,803,427 88,900,900
e) Extra Charges d) Sate of Woods		47,708,928	149,803,427



### 16) OTHER INCOME.

Periodica	Piguros as at 31.03,2023 (Rs)	Figures as of \$1.63.3022 (Rs)
a) Maintanance Charge Rectvad	214,121	15,504 258,941
b) Innerest Income Against FD c) Discount Regived	181,291 1,469	746
d) Profit on Motor Car Sale	354,296	500,946
and a second control of the control	751,177	THE RESERVE THE PERSON NAMED IN

### 17) EMPLOYER BENEFIT EXPENSES

Perticulars	Veer Ended 31.03.3023 (He.)	Year Ended 31.63.2022 (Ro.)
n) Solary & Wages b) Labour charges	1,254,000 2,639,390	1,236,133 7,781,063
APP TO LIKE THE PARTY OF THE PA	3,913,350	9,017,194

18) PINANCE COST		ay i
	Year Ended 31,63,3023 (Rs.)	Year Ended 5(.03.2022 (Rs.)
a) Book chapes b) Interest Expenses	5,745	8,317
	5,745	8,317

### 19) OTHER EXPENSES

	Particulars	Year Ended 31.03.2023 (Rs.)	Year Ended 31,03,2022 (Ro.)
Se sugar-	Auditor's Resonanciation	- V	15.
The state of the s	As Auditors	25,000	25,000
The second second	Accounting Charges	394,995	325,000
	Advertising Expenses	283,650	492,211
San	Late Fee & Penalty	114,345	34,800
	Service Charges on Motor Car		2,719
AND THE PARTY OF STREET	Repair & Maintenance	10,804	5,900
	Consultancy Charges	45,000	50,000
	Fast Tag (One 97)	500	500
A STATE OF THE PARTY OF	Cable Charges	6,000	
	Computer Maintainance	2,600	
	Freight Exclusive	26,280	
	Interest and Fee Payable	2,667	
	Interest on TDS Payment	7,758	
The Carlotte of the Carlotte o	Intrest on Tds Returned	99,330	
	Kolkata Municipal Corporation Tax	41,342	
THE PARTY OF THE P	Late Fees on Tels Returned	30,000	
	New Connection of WBPDCL	163,500	
	Registration Fees (Property Registration)		
44,000,000,000,000	Stump Duty (Property Registration)	145,020	
The state of the s	Surveyour Exp	16,000	
	Teller Pool Unloading	750,000	
	Wobecow Fund (Cess)	/	16,949
and the second second second	Hundling Augustic Charges on Motor Car		500
Part of the state of the state of	Cleaning Charges		48,850
	Completion Certificate Fees	45,000	14,300
A TOP IN COLUMN TO THE	General Expenses		482
	HSRP KIT on Motor Car		530,000
	Labour Cess Expenses		53,348
	Conveyance Expenses		40,000
	Estatabased Departs		1,124
CHARLES AND PARTY	latroit on T de Promont. State of the	638,500	557,000
	Legal & Professional Exponent Marble Rendistrali Dev Marti		15,000
	Commission & Brokengs		59,820,000
	Director (Salary	1,333,344	1,266,676
	Parational	The state of the s	31,003
	Office Reposed		40,200
	Registration & Bond Tax on Motor Cor	68,701	150,372
Commence of the Commence of th	Transport Charges	104,942	467,797
	Barrier 1	40,000	102,050
	Development Pers		50,000
	Design Alexand	19,393	15
	LOADING AND UNLOADING		8,980
通影》、中华的影响自己的代	Marce Cy Inches	49,532	97,181
	SUNDRY EXPERCES	4 25 M S 44 F 15 S	2,000
WELL STREET, S			2,870,000
		The William St.	80,294
			South Will are you
		4,521,217	67,398,343

### 20) DEFERRIDIAN ASSETS

	Pertinden	(1) (1) (1) (1)	 Blacked B. 3003 Ba.)	SI ANA	ded 122
a) Opening Deferred Tor Links Look During the year Deferred Tor			70,339 302,436		



388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email ld: - gsgroup46@yahoo.com

CIN NO: - U45400WB2009PTC138458

# 21) EARNING PER EOUTTY SHARE

57.2	Particulars 31.0	Ended 3,2023 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
0	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			
	Manager Parallel Comment	The state of the state of the	

### 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



# 388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099

Ph No: - 9830137511

Email Id: - gsgroup46@yahoo.com

CIN NO: - U45400WB2009PTC138458

# 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 manageme	nt Personnel	Relative	s of Key at Personnel	management	s where key personnel have at influence	Associates 2021-22 2022	
	10 10 10 10 10 10 10 10 10 10 10 10 10 1		2021 22	2022-23	2021-22	2022-23	2021-22	2022-2
	2021-22	2022-23	2021-22	2020 23			-	
Loan Taken from Director Earliar	8,652,760	8,652,760 (9,930,490)		-	1		-	
Loan Taken from Director during the year	(21,296,900)	(6,386,100)		-		14	-	
Outstanding Loan from Director at year end	(12,644,140)	(16,316,590)						

For S.K. DHAR & CO CHARTERED ACCOUNTANTS

College Colleg

For and on behalf of the Board of Director

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

> (Mr.Joyjeet Sahe) DIN: 02722802 (Director)

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

SANDIP KUMAR DHAR Proprietor Membership No.065056

Firm Reg. No. 307041E Date: 4th September, 2023

Place: Kolkata

THE STATE OF THE S		
Tod hoods		

AND THE PARTY OF THE PARTY OF THE PARTY. 1,690,234.65 4,828,000.00 1,911,486,00 27,069,06 29,623,66 83,648,40 1,000,001,00 STREET, 539,578.43 (A.878,665) 2,006,541,00 421,468.13 428,468,13 7,269.52 8,683.00 8,663,00 \$34.02 SP MS 1,173,230.49 Addition 1,035,041,50 1,02020 10,007,105.00 0-717,0023 1,030,100.00 3-77,0023 14,044,596,59 **Total Gross Block** 130 A1 A 1110/2018 1911 A8 A0 17/20/2011 1912 A8 A0 17/20/2011 1173 20 A8 A0/20/2011 1173 20 A8 A0/20/2011 1173 20 A8 A0/20/2011 1173 20 A8 A0/20/2011 428,468.13 700,000.00 1,128,468.13 4,838,900.00 1,808,254.83 1,450,234.45 1931/2018 238,878.43 3/31/2011 14.002.01 3/2/2 2,062.00 0.003.00 BAM 100114 (0190) 1 2 \$4.081.33 205.149.64 271.865.40 887.399.66 \$1,786/2022 01 Qu. 4940 lahu? 340,067,63 1,146,294.42 \$38,573.71 556,473,71 348,087.43 4,829.27 77,734.18 77.724.12 2,546,97 4,629,27 9,373,46 422.36 82.72A 21,562.87 2.398,198,29 10.697 199.00 1.630,190.00 14,138,617.38 1,480,177.38 1,890,744.91 Ret Block er on \$1.01.3022 1,490,177.20 105.000.00 077.000.00 105.000.00 1177.000 1177.000 1177.000 1177.000 1177.000 1177.000 1177.000 1177.000 1177.000 1177.000 11,486.04 360,744.01 31,825.73 7,630.05 6,379.06 5,402.18 26,623.46 887111 6,683,00 8,683.00 11 542 67 Salvage Value 96.007.00 96.007.00 97.007.00 13,562,77 95,574,30 96,961,62 18,903,10 31 423 41 36 300 50 91 511.74 \$1,511.74 28.70 694.16 494.15 277 587 51 999 299 27 (13 362 77) 1,516 361 57 1,116 361 57 378 164 51 1,738,723,00 2,628,228.01 1,730,723.09 177,544,77 00 000,000 00 000,000 4,828,000,00 107.33 10,754.84 Red Value 25,711,80 24,800,82 00,301,82

> 3 141

15.50 13.50

SCHRENE

1,193,783.65 68 DMC 18-1

PETER S

CHE H

90 151

12.00

250 100 25

40.00 24.46

48,991.74 38,985.99 58,941.77 (917,483.99

10714/2851 10714/2851 10714/2851 10714/2851

-

197,420,43

ER SEPTEMBER

É

200 ALT 1

1,825,560,63 6,786,666,63 11,531,667,66

388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700095 CIN NO: - U45400WB2009PTC138456 Email id: - gsgroup46@yahoo.com G.S. PROCON PRIVATE LIMITED Ph No: - 9830137511

W. 86

Dress Slock

145,987.47

2.03

17.00

85,080,081 38,007,661

\$2,462,000 \$73,000,00 \$73,000,00

\$ 200.1 \$1.200.0

27 181 V.

92 296 9

Sho press

5

5

Dept. State

10-234 Am

NAME OF PARTY

4,829,000,00

# G.S. PROCON PRIVATE LIMITED 388 BARA KHOLA ROAD MUKUNDAPUR KOLKATA-700099 Ph No: - 9830137511 Email id: - gagroup46@yahoo.com CIN NO: - U45400WB2009PTC138458 FIXED ASSETS (AS PER INCOME TAX ACT, 1961)

DESCRIPTION			GROSS VALUE		DEPRECIATION	NET VALUE
The second secon	Rate Of Depreciation	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
urniture & Flatures	10%	138,617.00		138,617.00	13,862	124,75
Plant & Machinery	15%	1,547,812.00		1,547,812.00	232,172	1,315,64
Generator	40%	151,488.00	573,300.00	724,788.00	175,255	549,53
120 N LINE N8 1.0 TURBO	30%		1,173,230.49	1,173,230.49	351,969	821,261.3
ONE MARUTI WAGON R L	30%		398,062.01	398,062.01	59,709	338,35
JEEP COMPASS	30%	1,433,615.00		1,433,615.00	430,085	1,003,53
Tally Software	25%	9,990.00	4,248.00	14,238.00	3,029	11,21
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	12,056,146
<b>TV</b>	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
Tol		10,427,599.00	13,878,189.50	24,305,788.50	3,252,626	21,053,163





# The Institute of Chartered Accountants of India



# Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

Lid Dashboard 2 Generate UDIN 2 Bulk UDIN for Certificates & List UDIN O Saved Draft List @ FAQs Pro

You have logged in as: CA SANDIP KUMAR DHAR (065056)

Last login. 22/09/2023 | 11:23:38

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is 23065056BGVNZC4584

### DISCLAIMER

This BDN System has been developed by ICA) to facilitate its members for verification and destification of the discuments and increasing documents and authenticity thereof by Regulators.

Inquiever ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned members.) Wall alone be responsible therefore

Copyright 2023 All rights reserved to the ICAI