

# M/s FEROZ BEG

14, CHANDNI CHOWK,  
KOLKATA-700072, WEST BENGAL, INDIA

## Balance Sheet as on March 31, 2024

(I)	CAPITAL & LIABILITIES	Note	31-Mar-2024	31-Mar-2023
			Amount ₹	Amount ₹
1	<b>OWNER'S FUND</b> <b>OWNER'S CAPITAL ACCOUNT</b>	1	3,31,68,700.52	2,43,58,148.55
2	<b>NON-CURRENT LIABILITIES</b> (a) <i>Long Term Borrowings</i>	2	13,25,234.00	59,69,041.67
			<b>13,25,234.00</b>	<b>59,69,041.67</b>
3	<b>CURRENT LIABILITIES</b> (a) <i>Trade Payable</i> (b) <i>Other Current Liabilities</i> (c) <i>Short-term provisions</i>	3	- 1,44,44,410.64 11,87,364.28 <b>1,56,31,774.92</b>	8,69,018.77 2,12,30,991.56 11,20,000.76 <b>2,32,20,011.09</b>
			<b>5,01,25,709.44</b>	<b>5,35,47,201.32</b>
(II)	ASSETS		Amount ₹	Amount ₹
1	<b>NON-CURRENT ASSETS</b> (a) <i>Property, Plant &amp; Equipments &amp; Intangible Assets</i> i.) <i>Property, Plant &amp; Equipments</i> ii.) <i>Intangible Assets</i> (b) <i>Non Current Investments</i>	4	3,53,27,903.00 2,00,000.00 <b>3,55,27,903.00</b>	3,45,63,115.50 2,00,000.00 <b>3,47,63,115.50</b>
2	<b>CURRENT ASSETS</b> (a) <i>Inventories</i> (b) <i>Trade Receivables</i> (c) <i>Short Term Loans &amp; Advances</i> (d) <i>Cash &amp; Cash Equivalent</i>	5 6 7	71,14,596.11 - 61,67,912.00 13,15,298.33 <b>1,45,97,806.44</b>	1,08,11,671.65 - 40,10,880.00 39,61,534.17 <b>1,87,84,085.82</b>
			<b>5,01,25,709.44</b>	<b>5,35,47,201.32</b>

For, SHARMA A & ASSOCIATES

Chartered Accountants

Firm Reg. No.- 0328719E

CA ANKIT KUMAR SHARMA  
(Proprietor)

Membership No. 304019

Tax Audit UDIN: 24304019BRCJED1648

Place : Kolkata

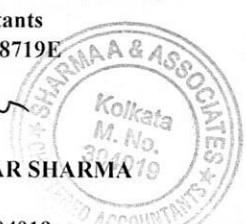
Dated: 20/09/2024

As per our report of even date attached

For M/s Feroz Beg



Feroz Beg  
Proprietor



# M/s FEROZ BEG

14, CHANDNI CHOWK,  
KOLKATA-700072, WEST BENGAL, INDIA

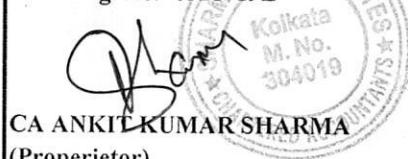
## Statement of Profit & Loss for the year ended March 31, 2024

(I)	Particulars	Note	31-Mar-2024	31-Mar-2023
			Amount ₹	Amount ₹
I	Revenue From Operations	9	1,64,08,035.72	1,71,75,892.85
II	Other Income	10	18,46,832.86	1,57,701.00
<b>III</b>	<b>Total Income (I+II)</b>		<b>1,82,54,868.58</b>	<b>1,73,33,593.85</b>
IV	Expenses:			
(a)	Cost of Goods Sold	11	39,36,620.95	59,88,984.45
(b)	Employee Benefits Expense		-	-
(c)	Finance costs		22,779.53	81,680.89
(d)	Depreciation and amortization expense	8	2,32,500.00	97,537.50
(e)	Other Expenses	12	3,17,625.20	1,36,473.22
	<b>Total Expenses (III+IV)</b>		<b>45,09,525.68</b>	<b>63,04,676.06</b>
V	Profit before tax (III- IV)		1,37,45,342.90	1,10,28,917.79
VI	Tax expense:			
(i)	Current tax		11,87,364.28	11,20,000.76
<b>VII</b>	<b>Profit/(Loss) for the year (V-VI)</b>		<b>1,25,57,978.62</b>	<b>99,08,917.03</b>

For, SHARMA A & ASSOCIATES

Chartered Accountants

Firm Reg. No.- 0328719E



CA ANKIT KUMAR SHARMA  
(Proprietor)

Membership No. 304019

Tax Audit UDIN: 24304019BRCJED1648

Place : Kolkata

Dated: 20/09/2024

As per our report of even date attached

For M/s Feroz Beg

Feroz Beg  
Proprietor

# M/s FEROZ BEG

14, CHANDNI CHOWK,  
KOLKATA-700072, WEST BENGAL, INDIA

<u>Notes to Accounts</u>		31-Mar-2024	31-Mar-2023
		Amount ₹	Amount ₹
<b>1</b>	<b>Capital A/c</b>		
	Opening Capital	2,43,58,148.55	1,26,09,376.80
(+/-)	Further Capital Introduced	-	-
(+/-)	Net Profit/ (Net Loss) during the period	1,25,57,978.62	99,08,917.03
(+/-)	Property Tax Paid o KMC	3,69,16,127.17	2,25,18,293.82
(+/-)	Drawings	-10,867.00	-11,751.00
(+/-)	Insurance Premeium	-25,107.86	-998.00
(+/-)	Gift to Wife	-	-40,000.00
(+/-)	Transfer to Own Personal A/c	-1,00,000.00	-
	Closing Capital	-36,11,451.80	18,92,603.73
		<b>3,31,68,700.52</b>	<b>2,43,58,148.55</b>
<b>2</b>	<b>Long Term Borrowings</b>		
	<b>Borrowings from:</b>	<b>Amount ₹</b>	<b>Amount ₹</b>
(a)	<b>Unsecured Loan</b>		
	<i>Om Enclave (P) Ltd.</i>	-	26,50,000.00
	<i>Preety Pillay</i>	3,35,000.00	-
	<i>Ritesh Real Estates (P) Ltd.</i>	90,197.00	15,805.00
	<i>Ritesh Vanijya (P) Ltd.</i>	1,34,053.00	20,44,407.00
	<i>Salasar Financial Advisory Services</i>	7,65,984.00	7,65,984.00
(b)	<b>Secured Loan</b>		
	<b>Financial Institutions</b>		
	<i>HSBC</i>	-	4,92,845.67
		<b>13,25,234.00</b>	<b>59,69,041.67</b>
<b>3</b>	<b>Other Current Liabilities</b>		
(a)	<b>Advances for Shop</b>	<b>Amount ₹</b>	<b>Amount ₹</b>
	<i>Bushra Nisar Ahmed</i>	-	25,00,000.00
	<i>Irshad Ahmed against Shop No 4</i>	17,00,000.00	13,00,000.00
	<i>Carmelita Lee</i>	-	25,00,000.00
	<i>Md. Sharique against Shop No 27</i>	5,50,000.00	-
	<i>Kasim Siddiqui against Shop No 120</i>	1,00,000.00	1,00,000.00
	<i>MD Naimuddin</i>	4,00,000.00	4,00,000.00
	<i>Md. Nasim</i>	-	19,50,000.00
	<i>Md. Nafis (Repairing World)</i>	-	9,00,000.00
	<i>Shamsad Alam</i>	-	13,20,000.00
	<i>Md. Sultan Alam</i>	-	21,50,000.00
	<i>Md Faizan Alam</i>	1,50,000.00	-
	<i>MD Geyas Uddin</i>	9,99,952.80	-
	<i>Mohammad Nisaruddin against Shop No 107</i>	12,00,000.00	5,00,000.00
	<i>New Modern Glass against 18A Temple Street</i>	10,00,000.00	-
	<i>Jamaal (Rubeida Telecom)</i>	6,00,000.00	6,00,000.00
	<i>Shakib Khan &amp; Shaikh Feroz against Shop No 314</i>	14,49,976.40	14,49,976.40
		<b>81,49,929.20</b>	<b>1,56,69,976.40</b>
(b)	<b>Outstanding Expenses</b>		
	<i>Outstanding Accounting Charges</i>	-	32,100.00
	<i>Audit Fees Payable</i>	35,000.00	70,000.00
	<i>Pappu (Uncle)</i>	27,94,500.00	27,94,500.00
	<i>GST Payable</i>	11,49,244.44	6,60,215.16
	<i>Other Payable</i>	20,04,200.00	20,04,200.00
	<i>TDS Payable</i>	3,11,537.00	-
		<b>62,94,481.44</b>	<b>55,61,015.16</b>
		<b>(a+b)</b>	<b>1,44,44,410.64</b>
			<b>2,12,30,991.56</b>



4	Property, Plant & Equipment	Amount ₹	Amount ₹
(a)	<u>Assets under development</u>		
(i)	<u>Building 25B Chandani Chowk</u> <i>Opening Balance</i> <i>Less: Assets converted into stock-in-trade</i> <i>Add: Cost Capitalized</i> <i>Closing Balance</i>	-	-
(ii)	<u>Property at 18B, Temple Street</u> <i>Opening Balance</i> <i>Add: Cost Capitalized</i> <i>Closing Balance</i>	1,25,00,000.00	1,25,00,000.00
(iii)	<u>Property at Damzen Lane</u> <i>Opening Balance</i> <i>Add: Cost Capitalized</i> <i>Closing Balance</i>	1,80,880.00	1,80,880.00
(iv)	<u>Property at 18A, Temple Street</u> <i>Opening Balance</i> <i>Add: Cost Capitalized</i> <i>Closing Balance</i>	2,13,29,523.00	2,13,29,523.00
(b)	<u>Motor Vehicle (Book Value)</u> <i>Refer Schedule</i>	13,17,500.00	5,52,712.50
		3,53,27,903.00	3,45,63,115.50
5	Inventories	Amount ₹	Amount ₹
	<u>Closing stock of commercial shops</u> <i>Assets converted into stock-in-trade</i> <i>Add: Cost Capitalized during the year</i> <i>Less: Cost of Plots sold during the year (refer Schedule)</i>	1,08,11,671.65	1,45,27,865.10
		36,97,075.54	37,16,193.45
	<u>Cost of plots unsold</u>	71,14,596.11	1,08,11,671.65
6	Short Term Loans & Advances	Amount ₹	Amount ₹
	<u>Loans &amp; Advances to:</u> <i>Advance for 3 Biplabi Anukul Chandra Street</i> <i>Ashraf Ali</i> <i>Richard</i> <i>Somjit</i> <i>Preeti Pillay</i> <i>Yashmin Begum</i> <i>Charisma Enclave (P) Ltd.</i> <i>Oxy Gym LLP</i> <i>Ritesh Nirman (P) Ltd</i>	52,52,412.00 2,00,000.00 - - - - 3,50,000.00 - 3,00,000.00 -	30,00,000.00 - 1,10,000.00 10,000.00 25,000.00 3,50,000.00 17,962.00 3,00,000.00 1,97,918.00
	<u>Balance Revenue Authority</u> <i>TDS under 94H</i> <i>TCS</i>	50,000.00 15,500.00	- -
		61,67,912.00	40,10,880.00
7	Cash & Cash Equivalents	Amount ₹	Amount ₹
	<u>Cash in Hand</u> <i>Cash in Hand (Certified by Proprietor)</i>	7,25,092.00	7,35,100.00
	<u>Cash at Bank</u> <i>HDFC Bank</i>	5,90,206.33	32,26,434.17
		13,15,298.33	39,61,534.17
9	Revenue from operations	Amount ₹	Amount ₹
	Sale of Commercial Shops	1,64,08,035.72	1,71,75,892.85
		1,64,08,035.72	1,71,75,892.85



10	Other Income	Amount ₹	Amount ₹
	Miscellaneous Income	4,49,545.36	1,57,701.00
	Commission Received	10,00,000.00	-
	Profit on sale of Car	3,97,287.50	-
		<b>18,46,832.86</b>	<b>1,57,701.00</b>
11	Cost of goods sold	Amount ₹	Amount ₹
	(a) Opening Stock	1,08,11,671.65	1,45,27,865.10
	(b) Purchases	2,39,545.41	22,72,791.00
	(c) Direct Expenses	-	-
	(d) Closing Stock	71,14,596.11	1,08,11,671.65
		<b>39,36,620.95</b>	<b>59,88,984.45</b>
12	Other Expenses	Amount ₹	Amount ₹
	Audit Fees	35,000.00	35,000.00
	Accounting Charges	35,000.00	35,000.00
	Professional Fees	12,300.00	28,800.00
	Telephone Expenses	3,875.12	2,900.91
	Interest on late payment of Tax	79,322.24	375.00
	Bank Charges	954.66	950.52
	General Expenses	-	2,000.00
	Car Expenses	32,658.00	26,570.00
	Repair & Maintenance	-	2,376.61
	Donation	3,000.00	-
	Round Off	16.18	0.18
	Loan Processing Charge	25,000.00	-
	Professional Tax	-	2,500.00
	Travelling Expenses	79,499.00	-
	Legal Fees	11,000.00	-
		<b>3,17,625.20</b>	<b>1,36,473.22</b>



## DEPRECIATION ON ASSETS AS PER I.T. Act

Particulars	Block of Assets Head (As per IT Act)	Rate (W.D.V.)	Gross Block			Depreciation				Net Block
			Gross (W.D.V.) Balance as at 01- 04-2023	Up to 30-09-2023	After 30-09-2023	Deduction	Total (as on 31-3- 2024)	Up to 31-03-2023	For the Year (2023-24)	
CAR (BMW X3)	Plant & Machinery	15%	5,52,712.50			5,52,712.50				
Audi Q3	Plant & Machinery	15%	-	15,50,000.00	-		15,50,000.00		2,32,500.00	13,17,500.00
<b>Total</b>			<b>5,52,712.50</b>				<b>15,50,000.00</b>		<b>2,32,500.00</b>	<b>13,17,500.00</b>

