

KS CONSTRUCTION
93/1, HARI GHOSH STREET,
P.O.: BEADON STREET, P.S.: BOURTOLLA
KOLKATA - 700006

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	TOTAL AMOUNT	PARTICULARS	TOTAL AMOUNT
To Opening Work in Progress	26,81,300.50	By Sales	16,89,480.00
To Purchases	1,87,37,157.36	By Rent - Commercial	80,500.00
To Carriage Inward	1,44,200.00	By Rent - Residential	98,850.00
To Architect Exp.	6,00,000.00	By Discount Received	564.00
To Cgst 9%	27,000.00	By Other Income	70.56
To Sgst 9%	27,000.00		
To Landlord Allocation Expense	29,60,000.00		
To Cutting & Delivery Charges	37,870.00		
To KMC Property Tax	7,98,565.00		
To Transporting Charges	87,506.18		
To Construction Expenses	19,52,525.00	By Closing Work in Progress	3,14,20,102.26
To Gross Profit c/d	52,36,442.78		
	<u>3,35,76,401.81</u>		<u>3,32,89,566.82</u>
To Audit Fees	31,000.00	By Gross profit b/d	52,36,442.78
To Bank charges	4,961.93	By Round off	4.99
To Commission	12,00,000.00	By Discount Recd.	1,892.00
To Conveyance	12,600.00	By Extra Fees	9,202.00
To Discount Allowed	2,248.00		
To Professional Fees	5,000.00		
To Fooding Exps	8,36,800.00		
To General Exps	82,117.00		
To Interest on Income Tax	35,672.00		
To Labour Charges	78,400.00		
To Legal Fees	23,500.00		
To Misc. Exp	28,670.00		
To Printing and Stationery	970.00		
To Profession Tax	2,500.00		
To Property Tax	58,500.00		
To Property Registration Exp.	16,62,196.00		
To Salary	7,34,400.00		
To Security Guard	72,000.00		
To Service Charges	10,135.80		
To Tenants Rent	32,000.00		
To Trade License	1,150.00		
To Net Profit trfr to P/L Appropriation A/c	3,32,727.74		
	<u>52,47,541.77</u>		<u>52,47,541.77</u>
To Partner's Remuneration		By Net Profit B/d	3,32,727.74
- Kashi Nath Roy	1,40,000.00		
- Somen Dutta	1,40,000.00		
To Provision for Income Tax	27,581.00		
To Residual Profit trfr to			
Parteners Capital			
- Kashi Nath Roy	12,573.37		
- Somen Dutta	12,573.37		
	<u>25,146.74</u>		<u>3,32,727.74</u>
	<u>3,32,727.74</u>		

In terms of our report of even date attached hereto,

For ANIL RICHA & ASSOCIATES,
Chartered Accountants,

(Signature)

(A.K. Gupta)
Proprietor
M.N.058927



Place : Kolkata
Dated : 29.09.2024

K.S. CONSTRUCTION
(Signature)
Partner

K.S. CONSTRUCTION
(Signature)
Partner

KS CONSTRUCTION
93/1, HARI GHOSH STREET,
P.O.: BEADON STREET, P.S.: BOURTOLLA
KOLKATA - 700006

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES

Capital Account

KASHI NATH ROY

PARTICULARS

Opening Balance	(13,34,878.86)
Add: Residual Profit	12,573.37
Add: Partner's Remuneration	1,40,000.00
Add: Introduced	8,30,000.00
	(3,52,305.49)
Less: Withdrawl (Net)	8,65,000.00
	(12,17,305.49)

SOMEN DUTTA

PARTICULARS

Opening Balance	(13,71,149.86)
Add: Partner's Remuneration	1,40,000.00
Add: Residual Profit	12,573.37
Add: Introduced	8,30,000.00
	(3,88,576.49)
Less: Withdrawl(Net)	8,65,000.00
	(12,53,576.49)

Unsecured Loan

(Schedule 1)

Sundry Creditors	78,00,000.00
	7,80,448.84

Advance Against Flat

(Schedule 2)

	3,19,26,899.00
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Current Liabilities

GST Payable	22,186.80
TDS Payable	59,600.00
Provision for Income Tax	27,581.00
Anil Richa & Associates	38,880.00

ASSETS

Current Assets

Closing work in Progress

AMOUNT

3,14,20,102.26

Deposit

Angsul Basak	1,50,000.00
Sandipan Law	1,25,000.00
Usha Law	1,25,000.00
Mridul Mondal	50,000.00

Security Deposits

CESC	23,600.00
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Advance to Suppliers

Puja Sanitation	96,405.00
Sree Traders	36,397.00
Somen Dutta (Loan A/c)	20,00,000.00
Chaitali Dutta	7,50,000.00
Grand Mandarmoni	13,50,000.00
Nupur Roy	7,50,000.00
BPDA E Zone	42,000.00

Cash at Bank

HDFC BANK	0.01
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(CA 50200033118486)

HDFC0000174

HDFC Bank	49,000.00
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(CA 502000814895550)

HDFC Bank	10,194.25
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(CA 50200067802222)

Bandhan Bank C/A

(CA10220005397168)	30,855.56
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Indian Bank

(CA 7499373881)	10,447.58
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TDS Asst year 23-24	4,808.00
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Cash in hand	11,60,904.00
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3,81,84,713.66

3,81,84,713.66

In terms of our report of even date attached hereto,

For ANIL RICH & ASSOCIATES,
Chartered Accountants,

(Signature)

(A.K. Gupta)
Proprietor
M.N.058927

Place : Kolkata
Dated : 29.09.2024



K.S. CONSTRUCTION
(Signature)
Partner

K.S. CONSTRUCTION
(Signature)
Partner

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024 AND PROFIT
& LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

SCHEDULE 1

DETAILS OF UNSECURED LOAN

Name of the Party	Amount
Manoj Kumar Shaw	15,50,000.00
Mitali Dutta	10,00,000.00
Poly Ganguly	25,00,000.00
Reshami Shaw	5,50,000.00
Sambhu Dutta	12,00,000.00
Sumana Chandra	10,00,000.00
	<u>78,00,000.00</u>

SCHEDULE 2

ADVANCE AGAINST FLAT BOOKING

Name of the Party	Amount
Pompi Chakraborty	40,52,644.00
Rita Ghosh	17,40,000.00
Santanu Chakraborty	29,45,050.00
Saptarshi Basu	41,69,487.00
Subrata Sen	39,00,000.00
Chandan Dutta	33,55,248.00
Mamata Swarnakar Bajaj	29,01,000.00
Narendra Nath Basak & Jharna Basak	36,26,342.00
Pratap Dey & Prakriti Dey	25,00,000.00
Sitaram Mondal & Mamata Mondal	27,37,128.00
	<u>3,19,26,899.00</u>

SCHEDULE '3'

ACCOUNTING POLICIES

a) BASIS OF ACCOUNTING:

The firm has prepared its accounts on accrual basis, except otherwise stated, in accordance with the normally accepted accounting principles.

b) FIXED ASSETS:

Fixed Assets are stated at cost of acquisition.

c) INVENTORIES:

Stock of goods has been valued at cost by taking all construction expenses.

d) Sales are accounted for as and when possession of flat/shop/garage are handed over to buyer irrespective of registration

e) Accounting Policies, unless specifically stated to be otherwise, accepted accounting principles.

In terms of our report of even date attached hereto,

For ANIL RICHA & ASSOCIATES,
Chartered Accountants,

A.K. Gupta

(A.K. Gupta)
Proprietor
M.N.058927



Place : Kolkata
Dated : 29.09.2024

K.S. CONSTRUCTION

Somen Dutta
Partner

K.S. CONSTRUCTION

Keshli Natha Py
Partner