



**M/S APARTTECH**  
**129/8 PURBACHAL KALITALA ROAD**  
**KOLKATA-700078**  
**BALANCE SHEET AS AT 31ST, MARCH, 2023**

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
<b>MANORANJAN MONDAL</b>			Computer		
<b>(PROPRIETOR)</b>			Less Depreciation		
Balance brought forward	37,107,459.00		Motor Car 1	204,196.00	
Add - Transfer from Bank Personal	3,540,000.00		Less Depreciation	30,629.00	88.00
Net Profit For The Year	403,955.00		Motor Car-2	157,162.00	
	41,051,414.00	39,291,836.00	Additions for The Year	68,100.00	173,567.00
Less Withdrawals	1,759,578.00		Less Depreciation	31,546.00	193,716.00
			CC TB CAMERA SET	20,774.00	
			LESS DEPRICIATION	3,116.00	17,658.00
			AIR CONDITION	27,318.00	
			LESS DEPRICIATION	4,098.00	23,220.00
			REFRIGERATOR	26,808.00	
			LESS DEPRICIATION	4,021.00	22,787.00
			KENT		4,000.00
<b>SECURED LOAN</b>		NIL	<b>CURRENT ASSETS</b>		
<b>UNSECURED LOAN</b>		NIL	Work -In-Process	<b>SCH-4</b>	44,203,432.00
<b>CURRENT LIABILITIES</b>			<b>CASH &amp; BANK BALANCE</b>		
<u>Sundry Creditors/Advances</u>			Cash In Hand	202,388.00	
For Goods & Others	1,308,036.00		(As Certified)		
Liability for Expenses	355,000.00		Cash At Bank		
Advance From Customers	4,700,000.00		SBI-Kalikapur	684,007.00	
GST Payable	2,000.00		SBI-Ballygunge Rly.	118,459.00	1,004,854.00
TDS	200.00	6,365,236.00	<b>LOANS &amp; ADVANCES</b>		
			Deferred Revenue Expenditure		13,750.00
		45,657,072.00			45,657,072.00

**NOTES ON ACCOUNTS:**

**SIGNIFICANT ACCOUNTING POLICIES**

**Accounting convention**

The accounts are prepared on historical cost convention as a going concern.

Transactions through Savings Account relating to project work have been routed through the main accounts.

**Revenue Recognition**

Income and expenditure are recognised on mercantile basis.

Construction expenditure have been made mazor to contractors with materials.

There are few transactions particularly under all sites made out construction materials directly apart from contractors end.

Work in process at end have been worked at cost or net realisable value whichever is lower.

Additions to capital as a transfer of funds directly personal bank account to unit current account.

**Fixed Assets and depreciation**

Fixed Assets are stated at cost Value. Depreciation on fixed assets have been provided during the year.as per I.T.Rules, 1961

**Closing Stock**

There is no closing stock of Materials as per books and records.

**In terms of our report of even date.**

**For U. K. GOSWAMI & CO**

**Chartered Accountants**

**Firm regn No-323183E**

*(Signature)*

**(U.K.GOSWAMI)**

**Proprietor**

**Membership No-051074**

**24 MANDEVILLIE GARDENS**

**KOLKATA-700019**

**DATED-10/09/2023**



UDIN: 23051074BGZFWK2337

**APARTTECH**

*Manoranjan Mondal*  
**Proprietor**