

VKA DEVELOPERS

MANGAL PANDEY ROAD, KHALPARA, SILIGURI, W.B - 734005

BALANCE SHEET as at 31st MARCH, 2024

Particulars		Note No.	Current reporting period	Previous reporting period
I.	<u>CONTRIBUTIONS AND LIABILITIES</u>			
1	<u>Partners Contribution</u>			
	(a) Partners Capital	1	10,25,000.00	-
	(b) Reserve and Surplus		(8,816.13)	
2	<u>Non-current liabilities</u>			
	(a) Long-term borrowings	2	3,48,00,000.00	-
3	<u>Current liabilities</u>			
	(a) Short-term borrowings			-
	(b) Other current liabilities	3	5,00,000.00	-
	(c) Short-term provisions	4	-	-
	(d) Trade Payables	5	3,53,028.00	-
	TOTAL CONTRIBUTIONS & LIABILITIES		3,66,69,211.87	-
II.	<u>ASSETS</u>			
1	<u>Non-current assets</u>			
	(a) Fixed assets			
	(i) Tangible assets		84,991.00	-
2	<u>Current assets</u>			
	(a) Inventories	6	3,65,24,105.71	-
	(b) Trade receivables	7	-	-
	(c) Other Current Assets	8	37,221.16	
	(c) Cash and cash equivalents	9	22,894.00	-
	TOTAL ASSETS		3,66,69,211.87	-

VKA Developers

Mohit Singh
Partner
Designated Partner

VKA Developers

Arizeedha Ghosh
Partner
Designated Partner

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STATEMENT OF PROFIT & LOSS FROM 01.04.2023 TO 31.03.2024

Particulars		Note No.	Current reporting period	Previous reporting period
I.	Revenue from operations			
II.	Other Income	10	-	-
III.	Total Revenue		-	-
IV.	<u>Expenses:</u>			
	Purchase of Stock-in-trade	11	3,43,70,047.71	-
	Change in inventories of Stock-in-trade	12	(3,65,24,105.71)	-
	Direct Expenses	13	21,34,538.00	-
	Employee benefits expense	14	-	-
	Finance costs	15	19,520.00	-
	Depreciation and amortization expense		-	-
	Other expenses	16	8,816.13	-
	Total expenses		8,816.13	-
V.	Profit before tax transferred to partners capital account (III- IV)		(8,816.13)	-
VI.	Prior period items and errors		-	-
VII.	Provision for tax		-	-
VIII.	Profit after tax transferred to partners capital account (V- VI)		(8,816.13)	-

VKA Developers
Mohit Singh
Partner

Designated Partner

VKA Developers
Arizeobika Guon
Partner

Designated Partner

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Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note 1 PARTNERS CONTRIBUTION, RESERVE AND SURPLUS

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
<u>Partners Contribution</u>		
Aniruddha Ghosh	2,00,000.00	-
Kishan Kumar Agarwal	4,00,000.00	-
Mohit Shah	4,25,000.00	-
Total	10,25,000.00	-
<u>Share of Profit</u>		
Opening balance	-	-
(+) Net Profit for the current year	-8,816.13	-
(-) Provision for tax	-	-
(-) Profit transferred to capital account of partners	-	-
Total	-8,816.13	-

Note 2 LONG TERM BORROWINGS

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
<u>Unsecured Loan</u>		
Aniruddha Ghosh	8,00,000.00	
Kishan Kumar Agarwal	25,00,000.00	
Mohit Shah	35,00,000.00	
Vijay Kumar Shah	2,30,00,000.00	
Fidus Finance Private Limited	50,00,000.00	
Total	3,48,00,000.00	-

Note 3 CURRENT LIABILITIES

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
TDS Payable	-	-
Advance for Land	5,00,000.00	-
Total	5,00,000.00	-

Note 4 SHORT TERM PROVISIONS

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Provision for Taxation		-
Total	-	-

VKA Developers
Mohit Shah
Partner

VKA Developers
Aniruddha Ghosh
Partner

Note 5 TRADE PAYABLES

Trade Payables	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Sundry Creditors	3,53,028.00	-
Total	3,53,028.00	-

Note 6 INVENTORY

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Land	3,65,24,105.71	-
Total	3,65,24,105.71	-

Note 7 TRADE RECEIVABLE

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Sundry Debtors	-	-
Total	-	-

Note 8 CASH AND CASH EQUIVALENT

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Cash in Hand	9,000.00	-
Cash at Bank ICICI Bank	13,894.00	-
Total	22,894.00	-

Note 9 OTHER CURRENT ASSETS

Particulars	As at 31st March, 2021	As at 31st March, 2022
	-	-
Advance to Supplier	-	-
Advances for Expenses	-	-
Income Tax Refund	-	-
Advance Income Tax	-	-
Tax Deducted at Source	-	-
GST Input	37,221.16	-
Total	37,221.16	-

VKA Developers

 Partner

VKA Developers

 Partner

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Notes Forming Integral Part of the Profit and Loss Account as at 31st March, 2024

Note 10 OTHER INCOME

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Agricultural Income	-	-
Total	-	-

Note 11 PURCHASES

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Purchases	3,43,70,047.71	-
Total	3,43,70,047.71	-

Note 12 CHANGE IN INVENTORY

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
<u>Opening Stock</u>	-	-
<u>Closing stock</u>	3,65,24,105.71	-
Total	-3,65,24,105.71	-

Note 13 DIRECT EXPENSES

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Fire Affiliation Charges	1,13,967.00	-
LUCC Charges	2,13,281.00	-
Machine Hire Charges	50,000.00	-
Registration Cost	14,000.00	-
Stam Duty	17,41,290.00	-
Stamp Paper	2,000.00	-
Total	21,34,538.00	-

Note 14 EMPLOYEE BENEFIT EXPENSES

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Salary	-	-
Total	-	-

VKA Developers

Mohit Singh
Partner

VKA Developers

Amriddha Ghosh
Partner

Note 15 **FINANCE COST**

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Interest	19,520.00	-
Total	19,520.00	-

Note 16 **OTHER EXPENSES**

Particulars	As at 31st March, 2024	As at 31st March, 2023
	₹	₹
Depreciation Charges	6,891.00	-
Freight Charges	1,700.00	-
Loading Charges	225.13	-
Total	8,816.13	-

VKA Developers
Mahil
Partner

VKA Developers
Aniruddha Ghosh
Partner

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PARTNERS CURRENT ACCOUNT AS ON 31st MARCH, 2024

NAME	BALANCE AS ON 01.04.2023	INTEREST	REMUNERATION	SHARE OF PROFIT	ADDITIONS	WITHDRAWALS	TAX W/OFF	BALANCE AS ON 31.03.2024
Aniruddha Ghosh	2,00,000.00	-	-	-	-	-	-	2,00,000.00
Kishan Kumar Agarwal	4,00,000.00	-	-	-	-	-	-	4,00,000.00
Mohit Shah	4,25,000.00	-	-	-	-	-	-	4,25,000.00
TOTAL	10,25,000.00	-	-	-	-	-	-	10,25,000.00


VKA Developers
Partner


VKA Developers
Partner

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Particulars	Rate	GROSS BLOCK			ACCUMULATED DEPRECIATION		NET BLOCK	
		Balance as on 01.04.2023	Additions	Deduction	Balance as on 31.03.2024	Depreciation for the year	Balance as on 31.03.2024	Balance as on 31.03.2023
(a) TANGIBLE ASSET Tools & Machinery	15.00%	-	91,882.00	-	91,882.00	6,891.00	84,991.00	-
		-	91,882.00	-	91,882.00	6,891.00	84,991.00	-

VKA Developers

Mohit Singh
Partner

VKA Developers

Anireddula Gnan
Partner