

# UTOPIA DEVELOPERS

P-78 LAKE ROAD

KOLKATA-700 029

E-mail : [knprasad@uniqueinternational.com](mailto:knprasad@uniqueinternational.com)

## BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	31st Mar 2023 Rs.	31st Mar 2022 Rs.
<b>CAPITAL AND LIABILITIES</b>			
<b>A. Capital Account</b>			
Partners capital Account	1	20,905	40,966
Reserves and Surplus	2	-	-
		<b>20,905</b>	<b>40,966</b>
<b>B. Non-current liabilities</b>			
Long term borrowings	3	57,89,000	32,50,000
<b>C. Current Liabilities</b>			
Trade Payable		-	-
Other Current Liabilities	4	-	3,84,406
		<b>57,89,000</b>	<b>36,34,406</b>
		<b>58,09,905</b>	<b>36,75,372</b>
<b>ASSETS</b>			
<b>A. Non Current Assets</b>			
Fixed Assets			
Tangible Asset			
Non Current Investments		-	-
		-	-
<b>B. Current Assets</b>			
Inventories	5	21,98,808	3,79,256
Cash and Cash Equivalents	6	61,097	46,116
Short Term Loans and Advances	7	-	-
Deposits	8	35,50,000	32,50,000
Other Current Assets		-	-
Trade receivables		-	-
		<b>58,09,905</b>	<b>36,75,372</b>
		<b>58,09,905</b>	<b>36,75,372</b>
Significant accounting policies	11		
The accompanying notes are an integral part of the financial statements.			
<p><i>Anil</i></p> <p><i>Anuradha</i></p> <p><b>Anil Kumar Agarwal</b>      <b>Anuradha Agarwal</b></p> <p>Designated Partners</p>			



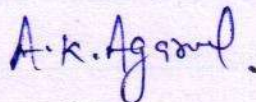
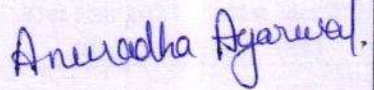
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## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	31st Mar 2023 Rs.	31st Mar 2022 Rs.
<b>INCOME</b>			
Revenue from Operations		-	-
Other Income		-	-
<b>Total Revenue (A)</b>		-	-
<b>EXPENSES</b>			
(Increase)/Decrease in Inventories of Finished Goods and Stock in Trade	9	(18,19,552)	(1,79,172)
Purchase	10	-	-
Direct Expenses	11	18,19,552	1,79,172
Other Expenses	12	20,061	66
<b>Total Expenses (B)</b>		<b>20,061</b>	<b>66</b>
<b>Earning before Interest, Tax, Depreciation, and Amortization (EBITDA) (A)-(B)</b>		<b>(20,061)</b>	<b>(66)</b>
Depreciation and Amortization Expenses		-	-
Finance Costs		-	-
<b>Profit/(Loss) Before Taxation</b>		<b>(20,061)</b>	<b>(66)</b>
Tax Expenses			
Current Tax		-	-
Deferred Tax		-	-
Tax for earlier years		-	-
<b>Total Tax Expenses</b>		<b>-</b>	<b>-</b>
<b>Profit/(Loss) After Taxation</b>		<b>(20,061)</b>	<b>(66)</b>
Significant accounting policies	11		
The accompanying notes are an integral part of the financial statements.			
			
		Anil Kumar Agarwal	Anuradha Agarwal
Designated Partners			



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### NOTES TO FINANCIAL STATEMENTS

NOTE 1 : Capital Account	31st Mar 2023 (Rs.)	31st Mar 2022 (Rs.)
<b>Partners Capital Account</b>		
Anil Agarwal Capital	23,928	23,966
Add : Share of profit in Firm	(11,535)	(38)
	<b>12,393</b>	<b>23,928</b>
Anuradha Agarwal Capital	17,039	17,066
Add : Share of profit in Firm	(8,325)	(27)
	<b>8,713</b>	<b>17,039</b>
Soumyajit Gupta	(1)	-
Add : Share of profit in Firm	(201)	(1)
<b>Total</b>	<b>(201)</b>	<b>(1)</b>
	20,905	40,966

NOTE 2 : RESERVES & SURPLUS	31st Mar 2023 (Rs.)	31st Mar 2022 (Rs.)
<b>a) Profit &amp; Loss Account</b>		
<b>Opening balance</b>	-	-
Net Profit for the year as per Statement of Profit and Loss	(20,061)	(66)
Less: Utilised during the year		
Partners Capital A/c	(20,061)	(66)
Share of Profit- Anil Agarwal	(11,535)	(38)
Share of Profit- Anuradha Agarwal	(8,325)	(27)
Share of Profit- Soumyajit Gupta	(201)	(1)
<b>Closing balance</b>	-	-

NOTE 3 : LONG TERM BORROWING	31st Mar 2023 (Rs.)	31st Mar 2022 (Rs.)
Advance from Body Corporate	57,89,000	32,50,000
<b>Total</b>	<b>57,89,000</b>	<b>32,50,000</b>

NOTE 4 : OTHER CURRENT LIABILITIES	31st Mar 2023 (Rs.)	31st Mar 2022 (Rs.)
(a) Duties & Taxes	-	-
(b) Salary outstanding	-	-
(C) Professional Tax (Employee)	-	-
(D) Provision for taxation	-	-
(E) Outstanding Liability	-	3,84,406
<b>Total</b>	-	<b>3,84,406</b>



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## NOTES TO FINANCIAL STATEMENTS

<b>NOTE 5: INVENTORIES</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
Land Purchases, Development Expenses, Registry & Other Charges		
Opening Balance	3,79,256	2,00,084
Add: Expenses incurred during the year	18,19,552	1,79,172
<b>Total</b>	<b>21,98,808</b>	<b>3,79,256</b>

<b>NOTE 6: CASH AND CASH EQUIVALENTS</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
a) Cash Balance in hand (as certified)	17,140	17,182
b) Balance with Schedules Banks In current Account	43,957	28,934
<b>Total</b>	<b>61,097</b>	<b>46,116</b>

<b>NOTE 7: Short Term Loans and Advances</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
Advance Tax	-	-
Loans to Body Corporate	-	-
	-	-

<b>NOTE 8: Deposits</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
Securities Deposits	35,50,000	32,50,000
	<b>35,50,000</b>	<b>32,50,000</b>

<b>NOTE 9: (INCREASE)/DECREASE IN INVENTORIES OF STOCK</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
<b>Inventory at the beginning of the year</b>		
Opening Stock of Construction Work in progress	3,79,256	2,00,084
Add : Purchase	-	-
Add : Direct Expenses	18,19,552	1,79,172
Less : Cost of Goods Sold		
<b>Inventory at the end of the year</b>		
Closing Stock	21,98,808	3,79,256
	<b>(18,19,552)</b>	<b>(1,79,172)</b>

<b>NOTE 10 : PURCHASES</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
Material Purchase	-	-
	-	-

<b>NOTE 11: DIRECT EXPENSES</b>	<b>31st Mar 2023 (Rs.)</b>	<b>31st Mar 2022 (Rs.)</b>
Sanction Fee of Development	18,19,552	-
Registration of Development	-	1,79,172
	<b>18,19,552</b>	<b>1,79,172</b>



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## NOTES TO FINANCIAL STATEMENTS

	31st Mar 2023 (Rs.)	31st Mar 2022 (Rs.)
<b>NOTE 12 : OTHER EXPENSES</b>		
Advertisement Expenses	20,000	-
Bank Charges	19	66
Postage Courier	42	
	<b>20,061</b>	<b>66</b>

