

Y. S. INFRACON  
Proprietor : Mohammad Shahid  
10/1/1A/3, Topsia Road (S)  
Topsia, Kolkata - 700046

**BALANCE SHEET**

As at 31st March 2023

	Note	₹	₹
<b>I. LIABILITIES :</b>			
1 Capital Account :			
(a) Mohammad Shahid	1		5,00,05,748.98
2 Loans & Advances :			
(a) Secured Loan	2		5,24,88,333.00
(b) Unsecured Loan	3		6,77,65,066.91
3 Current Liabilities & Provisions :			
(a) Short-term Borrowings	4		-
(b) Sundry Creditors	5		1,01,47,168.80
(c) Other Current Liabilities	6		5,74,72,315.42
(d) Provisions	7		-
Total			<u>23,78,78,633.11</u>
<b>II. ASSETS :</b>			
1 Fixed Assets :			
(a) Fixed Assets	8		72,88,364.36
2 Investments :			
(a) Investments	9		4,86,93,000.00
3 Current Assets :			
(a) Inventories	10		14,15,78,323.05
(b) Sundry Debtors	11		-
(c) Loans and Advances	12		3,69,31,926.28
(d) Cash and Bank Balances	13		33,87,019.42
(e) Other Current Assets	14		-
Total			<u>23,78,78,633.11</u>

Y. S. INFRACON  
*Mohammad Shahid*  
Proprietor

As per our annexed report of even date  
u/s 44AB of the Income Tax Act, 1961  
For Rajesh R Gupta & Associates  
Chartered Accountants  
FRN : 327780E



*Rajesh R Gupta*  
(CA. Rajesh Kumar Gupta)  
Proprietor  
Membership No. : 061738

Place : Poddar Court, Gate-1, 4th Fl, Room-415  
18, Rabindra Sarani, Kolkata - 700001  
Date : The 28<sup>th</sup> day of September, 2023

UDIN : 2306173884Y6DV2923.

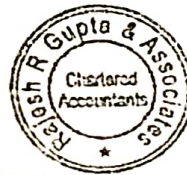
Y. S. INFRACON  
Proprietor : Mohammad Shahid  
10/1/1A/3, Topsia Road (S)  
Topsia, Kolkata - 700046

**PROFIT AND LOSS STATEMENT**  
For the year ended 31st March 2023

	Note	₹	₹
I. Revenue from Operations	15		6,95,26,722.77
II. Other Income	16		24,54,642.68
III. Total Revenue (I + II)			<u>7,19,81,365.45</u>
IV. Expenses :-			
Cost of Materials Consumed	17		1,29,82,457.34
Purchase of Land-in-hand	18		11,62,75,000.00
Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	19		(8,88,74,999.94)
Direct Expenses	20		1,27,79,921.29
Employee Benefits Expense	21		10,11,500.00
Finance Cost	22		42,91,115.25
Depreciation and Amortization Expense	23		12,17,673.00
Other Expenses	24		26,31,546.64
Total Expenses			<u>6,23,14,213.58</u>
V. Profit/(Loss) for the period (III - IV) transferred to Proprietor's Capital Account			<u>96,67,151.87</u>

Y. S. INFRACON  
*Md Shahid*  
Proprietor

As per our annexed report of even date  
u/s 44AB of the Income Tax Act, 1961  
For Rajesh R Gupta & Associates  
Chartered Accountants  
FRN : 327780E



*Rajesh R Gupta*  
(CA. Rajesh Kumar Gupta)  
Proprietor  
Membership No. : 061738

Place : Poddar Court, Gate-1, 4th Fl, Room-415  
18, Rabindra Sarani, Kolkata - 700001  
Date : The 28<sup>th</sup> day of September, 2023

UDIN : 2306173886Y6DV2923

**Y. S. INFRACON**  
**Proprietor : Mohammad Shahid**  
**10/1/1A/3, Topsia Road (S)**  
**Topsia, Kolkata - 700046**

**Notes to the Balance Sheet**  
**As at 31st March 2023**

**Note - 1**

**Proprietor's Capital Account :**

**Mohammad Shahid**

Opening balance

2,85,92,072.14

**Addition :-**

- (i) Introduced during the year  
(ii) SK Buildcon  
(iii) Gift  
(iv) Net Profit/(Loss) for the year

1,40,00,000.00  
2,12,500.00  
96,67,151.87

2,38,79,851.87  
5,24,71,724.01

**Deduction :-**

- (i) Drawings during the year  
(ii) Insurance Premium  
(iii) Tax on Reg. Asstt.  
(iv) Self-Assessment Tax Paid

11,65,552.03  
27,423.00  
700.00  
12,72,300.00

24,65,975.03  
5,00,05,748.98

Closing balance transferred to Balance Sheet

**Note - 2**

**Secured Loan :**

- IDBI Bank (001267510004975)  
IDBI Bank (12675100094966)  
Lee Nee Softwares Export Ltd  
Lensel Web Service Pvt Ltd  
Narottam Commercial  
ICICI Mercedes Loan 00045470351

1,19,51,085.00  
99,30,489.00  
1,44,60,504.00  
63,06,689.00  
27,13,307.00  
71,26,259.00  
5,24,88,333.00

**Note - 3**

**Unsecured Loan :**

Unsecured Loan (as per attached Schedule)

6,77,65,066.91  
6,77,65,066.91

**Note - 4**

**Short-term Borrowings :**

Short-term Borrowings

-  
-

**Note - 5**

**Sundry Creditors :**

Sundry Creditors for Goods & Services

1,01,47,168.80  
1,01,47,168.80

**Note - 6**

**Other Current Liabilities :**

- TDS Payable  
Tax on Advance  
Auditor's Remuneration Payable  
Liabilities for Expenses  
NIDS Projects  
S. K. Buildcon  
Vermonte Construction  
Advance from Customers (as per attached Schedule)  
Advance/Balabce from Debtors

3,28,434.00  
20,895.98  
29,000.00  
9,57,770.00  
4,72,953.44  
2,08,70,000.00  
5,10,000.00  
2,71,49,451.00  
71,33,811.00  
5,74,72,315.42

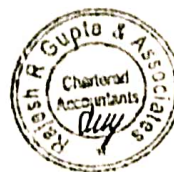
**Note - 7**

**Provisions :**

Provisions

-  
-

**Y. S. INFRACON**  
*Mohammad Shahid*  
Proprietor



**Y. S. INFRACON**  
**Proprietor : Mohammad Shahid**  
**10/1/1A/3, Topsia Road (S)**  
**Topsia, Kolkata - 700046**

**Notes to the Balance Sheet**  
**As at 31st March 2023**

**Note - 8**

**Fixed Assets :**

Gross Block	85,06,037.36
Less : Depreciation	12,17,673.00
Net Block	<u>72,88,364.36</u>

**Note - 9**

**Investment :**

Joint Venture Account (as per attached Schedule)	4,86,93,000.00
	<u>4,86,93,000.00</u>

**Note - 10**

**Inventories :**

Materials	5,94,467.70
Finished Goods	43,25,961.41
Work-in-Progress	15,82,894.00
Land-in-Stock (as per attached Schedule)	13,50,74,999.94
	<u>14,15,78,323.05</u>

**Note - 11**

**Sundry Debtors :**

(Unsecured considered good)

Debts due for a period exceeding six months	-
Other Debts	-
	<u>-</u>

**Note - 12**

**Loans and Advances :**

(Advances recoverable in cash or in kind or for value to be received) (unsecured - considered good)

Advance Income Tax	7,00,000.00
TCS	81,229.00
TDS	6,15,272.00
GST Balance	18,933.14
Advance with Supplier (as per attached Schedule)	2,01,282.14
Advance for Land (as per attached Schedule)	3,22,20,960.00
Advance for Flat	14,00,000.00
Advance for Lift	1,92,500.00
Other Advance	15,01,750.00
	<u>3,69,31,926.28</u>

**Note - 13**

**Cash & Bank Balances :**

Cash-in-hand	1,61,756.87
Cash at Bank :-	
Axis Bank (CA - 914020029548224)	382.30
Axis Bank (SB - 913010039629759)	190.00
ICICI Bank (OD - 129305000797)	7,18,287.88
ICICI Bank	345.10
IDBI Bank (0012104000277914)	6,298.58
Indian Overseas Bank (149401000005467)	2,162.57
Fixed Deposit	7,27,666.43
	<u>24,97,596.12</u>
	<u>33,87,019.42</u>

**Note - 14**

**Other Current Assets :**

Other Current Assets	-
	<u>-</u>

**Y. S. INFRACON,**  
*Mohammad Shahid*  
 Proprietor





**Y. S. INFRACON**  
**Proprietor : Mohammad Shahid**  
**10/1/1A/3, Topsis Road (S)**  
**Topsis, Kolkata - 700046**

**Notes to the Profit & Loss Statement**

**For the year ended 31st March 2023**

**Note - 15**

**Revenue from Operations :**

Sales :-

Flat Sales	57,26,722.77
Land Sales	6,00,00,000.00
Shop Sales	38,00,000.00
	<u>6,95,26,722.77</u>

**Note - 16**

**Other Income :**

Bank Interest	2,086.70
Interest on FD	1,52,259.00
Subsidy	273.98
Discount received	17.36
Agreement Cancellation	5,00,000.00
JV Cancellation	18,00,000.00
Rounded off	5.64
	<u>24,54,642.68</u>

**Note - 17**

**Cost of Materials Consumed :**

Materials Consumed :-

Opening Stock of Materials	47,77,008.18
<u>Add : Purchase of Materials</u>	<u>87,99,916.86</u>
	1,35,76,925.04
<u>Less : Closing Stock of Materials</u>	<u>5,94,467.70</u>
Materials Consumed	<u>1,29,82,457.34</u>

**Note - 18**

**Purchase of Land-in-hand :**

Purchase of Land-in-hand	11,62,75,000.00
	<u>11,62,75,000.00</u>

**Note - 19**

**Change in Inventories of Finished Goods,  
Work-in-Progress and Stock-in-Trade :**

Opening Stock :-

Finished Goods	29,25,961.41
Work-in-Progress	1,12,82,894.00
Land-in-Stock	3,79,00,000.00
	<u>5,21,08,855.41</u>

(a)

Closing Stock :-

Finished Goods	43,25,961.41
Work-in-Progress	15,82,894.00
Land-in-Stock	13,50,74,999.94
	<u>14,09,83,855.35</u>

(b)

Decrease/(Increase) in Inventories

(a) - (b)

(8,88,74,999.94)

**Note - 20**

**Direct Expenses :**

Labour Charges	35,14,000.00
Consumable Stores	11,56,710.29
Electrical Charges	17,090.00
Engineers Fee	4,000.00
Fuel & Oil Expenses	12,200.00
Stamp Duty Charges	69,75,921.00
Tenancy Surrender Expenses	11,00,000.00
	<u>1,27,79,921.29</u>

**Y. S. INFRACON**

*Mohammad Shahid*  
Proprietor



**Y. S. INFRACON**  
**Proprietor : Mohammad Shahid**  
**10/1/1A/3, Topsia Road (S)**  
**Topsia, Kolkata - 700046**

**Notes to the Profit & Loss Statement**  
**For the year ended 31st March 2023**

	₹	₹
<b>Note - 21</b>		9,00,000.00
<b>Employee Benefits Expense :</b>		75,000.00
Salary to Staffs		36,500.00
Bonus		<u>10,11,500.00</u>
Staff Welfare		
<b>Note - 22</b>		10,006.25
<b>Finance Costs :</b>		3,172.00
Bank Charges		37,34,201.00
Interest on OD Account		5,25,564.00
Interest on Loan		18,172.00
Interest on Car Loan		<u>42,91,115.25</u>
Processing Fees		
<b>Note - 23</b>		12,17,673.00
<b>Depreciation &amp; Amortization Expense :</b>		<u>12,17,673.00</u>
Depreciation		
<b>Note - 24</b>		29,000.00
<b>Other Expenses :</b>		9,750.00
Auditors' Remuneration		6,00,000.00
Car Insurance		8,000.00
Brokerage Charges		13,068.00
Business Promotion Expenses		22,416.50
Insurance		63,954.00
Interest		30,249.98
General Expenses		86,000.00
Late Fine		14,21,978.00
Lawyer Charges		7,418.86
Kolkata Municipal Corp. - Corp. Tax		10,000.00
Printing & Stationery		915.00
Promotional and Advertisement		2,08,364.76
Rates & Taxes		2,310.00
Repair & Maintenance		40,239.32
Subscription & Donation		13,790.02
Tea & Tiffin Expenses		1,300.00
Telephone & Internet Expenses		62,792.20
Trade Licence		<u>26,31,546.64</u>
Travelling & Conveyance Exp		

Y. S. INFRACON

*Mohammad Shahid*  
Proprietor



Y. S. INFRACON  
 Proprietor : Mohammad Shahid  
 10/1/1A/3, Topsia Road (S)  
 Topsia, Kolkata - 700046

Note - 9  
 Fixed Assets  
 As at 31st March 2023

Sl	Particulars	Depr Rate	Opening WDV	Addition upto Sept	Addition after Sept	Deletion upto Sept	Total Value	Depreciation			Closing WDV
								Full Year	Half Year	Total	
<b>1. Block : Personal Items (0%)</b>											
	Jewellery	0.00%	4,21,729.00	-	-	-	4,21,729.00	-	-	-	4,21,729.00
	<b>Total of Personal Items (10%)</b>		4,21,729.00	-	-	-	4,21,729.00	-	-	-	4,21,729.00
<b>2. Block : Furniture &amp; Fittings (10%)</b>											
	Furniture & Fixtures	10.00%	44,213.00	-	-	-	44,213.00	4,421.00	-	4,421.00	39,792.00
	<b>Total of Furniture &amp; Fittings (10%)</b>		44,213.00	-	-	-	44,213.00	4,421.00	-	4,421.00	39,792.00
<b>3. Block : Plant &amp; Machinery (15%)</b>											
	Motor Car	15.00%	78,94,159.00	-	-	-	78,94,159.00	11,84,124.00	-	11,84,124.00	67,10,035.00
	Motor Cycle	15.00%	89,542.00	-	-	-	89,542.00	13,431.00	-	13,431.00	76,111.00
	Motor Pump	15.00%	12,323.00	5,500.00	7,400.00	-	25,223.00	2,673.00	555.00	3,228.00	21,995.00
	<b>Total of Plant &amp; Machinery (15%)</b>		79,96,024.00	5,500.00	7,400.00	-	80,08,924.00	12,00,228.00	555.00	12,00,783.00	68,08,141.00
<b>4. Block : Plant &amp; Machinery (40%)</b>											
	Computer & Softwares	40.00%	29,290.00	1,881.36	-	-	31,171.36	12,469.00	-	12,469.00	18,702.36
	<b>Total of Plant &amp; Machinery (40%)</b>		29,290.00	1,881.36	-	-	31,171.36	12,469.00	-	12,469.00	18,702.36
	<b>Total Fixed Assets (Block-wise)</b>		84,91,256.00	7,381.36	7,400.00	-	85,06,037.36	12,17,118.00	555.00	12,17,673.00	72,88,364.36
	<b>Previous Year</b>		6,65,437.00	-	85,44,598.00	-	92,10,035.00	1,09,564.00	6,09,215.00	7,18,779.00	84,91,256.00

Details of Addition :	Date	Amount	Amount
Computer	09/06/2022	1,881.36	-
Motor Pump	12/09/2022	5,500.00	-
	22/12/2022	-	7,400.00
		5,500.00	7,400.00

Y. S. INFRACON,  
 Md Shahid  
 Proprietor



Y. S. INFRACON  
Proprietor : Mohammad Shahid  
10/1/1A/3, Topsia Road (S)  
Topsia, Kolkata - 700046

Ratio Statement

For the year ended 31st March 2023

	₹	₹
Turnover		6,95,26,722.77
Less :-		
Raw Materials Consumption	1,29,82,457.34	
Purchase	11,62,75,000.00	
Changes in Inventory	(8,88,74,999.94)	
Other Direct Expenses	1,27,79,921.29	
Gross Profit		<u>5,31,62,378.69</u>
		<u>1,63,64,344.08</u>
Gross Profit		1,63,64,344.08
Gross Profit / Turnover Ratio		23.54%
Net Profit		96,67,151.87
Net Profit / Turnover Ratio		13.90%
Stock-in-Trade		14,15,78,323.05
Stock-in-Trade / Turnover Ratio (in %)		203.63%
Stock-in-Trade / Turnover Ratio (in days)		744.00

Y. S. INFRACON  
*Mohammad Shahid*  
Proprietor

