

ATK MANOR DEVELOPERS LLP

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities		Amount	Amount	Assets	
Capital Account				Current Assets	
Arpit Giria(50%)-Opening				Real Estate Project Work in Progress	6,179,805.00
Opening Balance	-8,686.00			Deposits (Asset)	18,100,000.00
Add: Profit/ Loss during the year	-17,212.95			Advance to Creditors	530,000.00
	-25,898.95				
Md. Nisar Rabbani(40%)				Cash & Bank Balances	
Opening Balance	-6,949.00			Cash-in-Hand	367,450.00
Add: introduced during the year	25,000.00			Bank Accounts	120,807.00
Add: Profit/ Loss during the year	-13,770.36				488,257.00
	4,280.64				
Syed Abrar Imam(10%)					
Opening Balance	-1,737.00				
Add: introduced during the year	10,000.00				
Add: Profit/ Loss during the year	-3,442.59				
	4,820.41		-16,797.90		
Loans (Liability)					
Unsecured Loans			24,889,882.00		
Current Liabilities					
GST payable	14,528.00				
TDS payable	109,483.00				
Sundry Creditors	300,968.90		424,977.90		
Total			25,298,062.00	Total	25,298,062.00

For M K PODDAR & ASSOCIATES
Chartered Accountants
(Registration No. 327104E)

M K Poddar
Madhusudan Kr. Poddar
PARTNER

Membership No.: 068355
Place: KOLKATA
Date: 30/06/2020
UDIN-21068355AAAAV9004



For AT K Manors Developers LLP

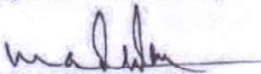
Syed Abrar Imam
SYED ABRAR IMAM
Partner

Arpit Giria
ARPIT GIRIA
Partner

ATK MANOR DEVELOPERS LLP
1-Apr-2019 to 31-Mar-2020

Particulars	Amount	Amount	Particulars	Amount	Amount
Real Estate Project Manufacturing Account					
To Opening Value of Project Work in Progress		1,325,034.00	Closing Value of		
To Additional Project Cost incurred during the year			Project Work in Progress		6,179,805.00
Statutory Fees					
Fire License Fees	955,491.00				
WBHIDCO Fees	501,517.00	1,457,008.00			
Professional Fee					
Architech Fee	344,722.00				
Structural Consultancy Fees	305,359.00				
3D Designing Charges	472,000.00	1,122,081.00			
Finance cost					
Interest on Loan		1,872,293.00			
Site Expenses					
Security Charges	320,229.00				
Salary Expenses	69,000.00	389,229.00			
Other Project Expenses					
Water Test Charges		14,160.00			
To Gross Profit					
Total		6,179,805.00	Total		6,179,805.00
Profit & Loss A/c					
To Indirect Expenses			By Net Loss		
ROC Filling	29,450.00		Arpit Giria (50%)	17,212.95	
Audit Fees	2,500.00		Md. Nisar Rabbanl (40%)	13,770.36	
GST late Payment	320.00		Syed Abrar Imam (10%)	3,442.59	34,425.90
Trade License	2,155.90	34,425.90			
Total		34,425.90	Total		34,425.90

For M K PODDAR & ASSOCIATES
Chartered Accountants
(Registration No. 327104E)


Madhusudan Kr. Poddar
PARTNER

Membership No.: 068355
Place: KOLKATA
Date: 30/06/2020

UDIN-21068355AAAAAV9004



For AT K Manors Developers LLP


SYED ABRAR IMAM
Partner


ARPIT GIRIA
Partner

ATK MANOR DEVELOPERS LLP
Balance Sheet
As on 31/03/2021

Liabilities & Capital	31/03/2021 (Rs.)	31/03/2020 (Rs.)	Assets	31/03/2021 (Rs.)	31/03/2020 (Rs.)
Capital Account			Fixed Assets		
Arpit Giria(50%)			Motor Car		
Opening Balance	-25,898.95	-8,686.00	Opening WDV	-	-
Add: Introduced during the year	-	-	Add: Addition	5,070,809.00	-
Add: Profit/ Loss during the year	-31,153.00	-17,212.95	Less: depreciation	-380,710.00	-
	-57,051.95	-25,898.95		4,690,099.00	-
Md. Nisar Rabbani(40%)			Current Assets		
Opening Balance	4,280.64	-6,949.00	Real Estate Project Work in Progress	44,096,592.45	6,179,805.00
Add: Introduced during the year	-	25,000.00	Security Deposits (Asset)	18,600,000.00	18,100,000.00
Add: Profit/ Loss during the year	-24,922.40	-13,770.36	Advance to Creditors	133,000.00	530,000.00
	-20,641.76	4,280.64	Deferred Expense	1,094,446.13	-
Syed Abrar Imam(10%)			TCS Credit	34,414.00	-
Opening Balance	4,820.41	-1,737.00	Cash & Bank Balances		
Add: Introduced during the year	-	10,000.00	Cash-in-Hand	242,200.00	367,450.00
Add: Profit/ Loss during the year	-6,230.60	-3,442.59	Bank Accounts	2,162,850.79	120,807.00
	-1,410.19	4,820.41		66,363,503.37	25,298,062.00
	-79,103.90	-16,797.90			
Loans (Liability)					
Secured Loans					
HDFC Car Loan	3,373,305.61	-			
Unsecured Loans	55,539,702.00	24,889,882.00			
	58,913,007.61	24,889,882.00			
Current Liabilities					
GST payable	94,443.14	14,526.00			
TDS payable	220,479.00	109,483.00			
Retention Money	336,175.00	-			
Advance from Debtors	6,365,553.57	-			
Sundry Creditors	5,203,047.95	300,968.90			
	12,219,698.66	424,977.90			
Total	71,053,602.37	25,298,062.00	Total	71,053,602.37	25,298,062.00

For M K PODDAR & ASSOCIATES
Chartered Accountants
(Registration No. 027101E)

Madhusudan Kr. Poddar
PARTNER
Membership No.: 068355
Place: KOLKATA
Date: 25/09/2021
UDIN-21068355AAAACV4686



For A T K MANOR DEVELOPERS LLP

SYED ABRAR IMAM
Partner

ARPIT GIRIA
Partner

ATK MANOR DEVELOPERS LLP
Real Estate Project Construction and Profit & loss Account
1-Apr-2020 to 31-Mar-2021

Particulars	2020-21	2019-20	Particulars	2020-21	2019-20
Real Estate Project Construction Account					
To Opening WIP			By Sales		
Real Estate of Project Work in Progress	6,179,805.00	1,325,034.00	Flat Advance Received	7,885,213.85	-
To Purchase of Materials	19,115,587.20	-	Less: Recognition of revenue deferred as per ICAI guidance note on Accounting for Real Estate Transactions (Revised 2012)	-7,885,213.85	-
To Sanction Fees and Registration charges			By Closing WIP		
Fire License Fees	-	955,491.00	Real Estate Project Work in Progress	44,096,592.45	6,179,805.00
WBHIDCO Fees	-	501,517.00			
Sanction Plan Fee	4,377,618.00	-			
Hira Registration charges	172,710.00	-			
Rajarhat Panchayat Samitee Fee	528,508.00	-			
W.B Building & Other Construction Welfare Charges	665,397.93	-			
	5,744,233.93	1,457,008.00			
To Design and Technical Assistance					
Architectural Fee	350,907.00	344,722.00			
Structure Consultancy Fee	101,685.00	305,359.00			
3D Designing Charges	-	472,000.00			
Legal Fee	214,361.00	-			
	666,953.00	1,122,081.00			
To Site Labour & Supervision Charges					
Security Charges	419,425.00	320,229.00			
Labour Expense	7,594,349.71	-			
Salary Expenses	364,149.00	69,000.00			
	8,377,923.71	389,229.00			
To Other Project expenses					
Misc. Site Expense	381,788.00	-			
Electricity Charges	86,410.00	-			
Water Testing charges	-	14,160.00			
Soil Testing Charges	6,000.00	-			
	474,198.00	14,160.00			
To Borrowing cost					
Interest on Loan	3,157,181.61	1,872,293.00			
To Depreciation and Amortisation					
Depreciation	380,710.00	-			
To Gross Profit					
Total	44,096,592.45	6,179,805.00	Total	44,096,592.45	6,179,805.00
Profit & Loss A/c					
To Indirect Expenses			By Gross Profit		
Audit Fees	35,000.00	2,500.00			
Filing Fee	-	29,450.00			
Bank Charges	884.00	5.90	By Net Loss Transferred to Partners		
Conveyance Charges	200.00	-	Capital A/c		
Interest & Late Fees	746.00	320.00	Arpit Giria (50%)	31,153.00	17,212.95
Printing & Stationery	19,618.00	-	Md. Nisar Rabbani (40%)	24,922.40	13,770.36
Telephone Expense	3,708.00	-	Syed Abrar Imam (10%)	6,230.60	3,442.59
Trade License Charges	2,150.00	2,150.00			
Total	62,306.00	34,425.90	Total	62,306.00	34,425.90

For M K PODDAR & ASSOCIATES
Chartered Accountants
(Registration No. 327/04E)

Madhusudan Kr. Poddar
PARTNER
Membership No.: 068355
Place: KOLKATA
Date: 25/09/2021
UDIN-21068355AAAACV4686



For A T K MANOR DEVELOPERS LLP

SYED ABRAR IMAM
Partner

ARPIT GIRIA
Partner

ATK MANOR DEVELOPERS LLP

Balance Sheet

As on 31/03/2022

Liabilities & Capital	31/03/2022 (Rs.)	31/03/2021 (Rs.)	Assets	31/03/2022 (Rs.)	31/03/2021 (Rs.)
Capital Account	-4,44,818.90	-79,103.90	Fixed Assets		
Loans (Liability)			Opening WDV	46,90,099.00	-
<u>Secured Loans</u>			Add: Addition	35,636.00	50,70,809.00
HDFC Car Loan	24,22,860.69	33,73,305.61	Less: depreciation	-7,05,616.00	-3,80,710.00
				40,20,119.00	46,90,099.00
Unsecured Loan from Partner	1,51,18,367.00	-			
Other Unsecured Loans	6,30,91,584.00	5,55,39,702.00			
	8,06,32,811.69	5,89,13,007.61			
Current Liabilities			Current Assets		
GST payable	3,71,081.68	94,443.14	Real Estate Project Work in	11,36,76,377.84	4,40,96,592.45
TDS payable	4,68,859.00	2,20,479.00	Security Deposits (Asset)	4,36,00,000.00	1,86,00,000.00
Other duties Payable	8,714.00	-	Advance to Creditors	36,86,199.26	1,33,000.00
Retention Money	10,78,875.00	3,36,175.00	Deferred Marketing Expense	44,91,941.87	10,94,446.13
Advance from Debtors	5,43,664.00	1,00,000.72			
Revenue Deferred from			TCS Credit & Advance Tax	2,92,451.00	34,414.00
Recognition	15,68,35,289.10	78,85,213.85	Sundry Debtors	5,29,17,674.77	16,19,661.00
Sundry Creditors	35,17,095.00	52,03,047.95	<u>Cash & Bank Balances</u>		
	16,28,23,577.78	1,38,39,359.66	Cash-in-Hand	7,45,053.00	2,42,200.00
			Bank Accounts	1,95,81,753.83	21,62,850.79
				23,89,91,451.57	6,79,83,164.37
Total	24,30,11,570.57	7,26,73,263.37	Total	24,30,11,570.57	7,26,73,263.37

For M K PODDAR & ASSOCIATES
Chartered Accountants
(Registration No. 327104E)

Madhusudan Kr. Poddar
PARTNER

Membership No.: 068355

Place: KOLKATA

Date: 11-08-2022

UDIN-22068355AOUZSR2911



For A T K MANOR DEVELOPERS LLP
SYED ABRAR IMAM
Partner
DIN: 08292822

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ARPIT GIRIA
Partner
DIN:06969543

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ATK MANOR DEVELOPERS LLP
Real Estate Project Construction and Profit & Loss Account
 1-Apr-2021 to 31-Mar-2022

Particulars	2021-22	2020-21	Particulars	2021-22	2020-21
Real Estate Project Construction Account					
To Opening WIP Real Estate of Project Work in Progress	4,40,96,592.45	61,79,805.00	By Sales Flat Advance Received	14,89,50,075.25	78,85,213.85
To Purchase of Materials	3,51,30,952.57	1,91,15,587.20	Less: Recognition of revenue deferred as per ICAI guidance note on Accounting for Real Estate Transactions (Revised 2012)	-14,89,50,075.25	-78,85,213.85
To Sanction Fees and Registration charges Fire License Fees WBHIDCO Fees Sanction Plan Fee Hira Registration charges Rajarhat Panchavat Samitee Fee Land Conversion Charges JV registration Fee W.B Building & Other Construction Welfare Charges	- - - - - 4,44,800.00 3,24,908.00 -	- - 43,77,618.00 1,72,710.00 5,28,508.00 - - 6,65,397.93	By Rebate & Discount By Cancellation Charges	40,798.81 27,752.00	- -
	7,69,708.00	57,44,233.93	By Closing WIP Real Estate Project Work in Progress	11,36,76,377.84	4,40,96,592.45
To Design and Technical Assistance Architectural Fee Structure Consultancy Fee Testing charge Legal Fee	5,94,758.00 2,58,525.00 20,000.00 17,22,902.00	3,50,907.00 1,01,685.00 6,000.00 2,14,361.00			
	25,96,185.00	6,72,953.00			
To Site Labour & Supervision Charges Labour Expense/Work Contract Charges Salary Expenses	1,50,17,722.14 14,26,704.00	75,94,349.71 3,64,149.00			
	1,64,44,426.14	79,58,498.71			
To Ineligible GST Input	84,72,898.84	-			
To Other Project expenses Misc. Site Expense Electricity Charges Security Charges Generator charges	4,08,124.57 3,00,148.00 7,03,272.00 93,592.00	3,81,788.00 86,410.00 4,19,425.00 -			
	15,05,136.57	8,87,623.00			
To Borrowing cost Interest on Loan	40,23,413.08	31,57,181.61			
To Depreciation and Amortisation Depreciation	7,05,616.00	3,80,710.00			
To Gross Profit	-	-			
Total	11,37,44,928.65	4,40,96,592.45	Total	11,37,44,928.65	4,40,96,592.45
Profit & Loss A/c					
To Selling & Marketing Expenses Advertisement Commission Less: Selling cost deferred to be recognised in the absence of recognition	28,81,985.87 16,09,956.00 -44,91,941.87	10,94,446.13 - -10,94,446.13	By Gross Profit	-	-
To Other administrative expenses Audit Fees Filing Fee Bank Charges Conveyance Charges Professional Fee Interest & Late Fees Printing & Stationery Telephone Expense Computer expenses Postage & Courier Trade License Charges Rates & Taxes	25,000.00 1,650.00 236.00 2,14,983.00 22,500.00 1,432.00 38,243.00 12,759.00 25,255.00 2,793.00 2,150.00 18,714.00	35,000.00 - 884.00 200.00 - 746.00 19,618.00 3,708.00 - - 2,150.00 -			
	3,65,715.00	62,306.00			
By net Profit/Loss	-3,65,715.00	-62,306.00			
Total	-	-	Total	-	-

For M K PODDAR & ASSOCIATES
 Chartered Accountants
 (Registration No. 327104E)

 Madhusudan Kr. Poddar
 PARTNER
 Membership No.: 068355
 Place: KOLKATA
 Date: 11-08-2022
 UDIN-22068355AOUZSR2911



For A T K MANOR DEVELOPERS LLP
 SYED ABRAR IMAM
 Partner
 DIN: 08292822
 ARPIT GIRIA
 Partner
 DIN: 06969543