

A RAJGARIA & ASSOCIATES



CHARTERED ACCOUNTANTS

Shankuntala Complex, Ranchi Road
Purulia-723101

Phone no-7679875546, Email-arajgaria.associates@gmail.com

STATEMENT OF ACCOUNTS & AUDIT REPORT

FOR THE YEAR / PERIOD ENDED... 31.3.23

Name: ... MODERN BUILDERS

Address: ... MINNAPORE

IT PAN: ... ABYPLI796P

MODERN BUILDERS
PROP : ANKUR LODHA
FRAGATI COMPLEX, OPPOSITE ZILA PARISHAD BHAWAN, KHUDIPAM NAGAR
PARCHIM MEINIPUR, WEST BENGAL-721101

BALANCE SHEET AS AT 31ST DAY OF MARCH 2023

CAPITAL & LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS & PROPERTIES	AMOUNT(Rs)	AMOUNT(Rs)
PROPRIETORS' CAPITAL (As per Annexure-A)		1,22,70,121.74	FIXED ASSETS (As per Annexure-B)		1,08,93,391.46
SECURED LOAN			INVESTMENTS		
HDFC Car loan-113245381	9,94,196.69		Karnimata Enterprises	34,09,499.31	
IDBI Mortgage Loan-0420675100004732	1,79,25,623.00		Maan Minnowjee	6,13,908.00	
PNB Loan-0788300146326	31,03,793.00	2,20,23,612.69	Midnapore Developers LLP	4,50,000.00	
UNSECURED LOAN			Mitro Developers LLP	10,65,075.00	
Lodha Traders	36,78,830.90		Raja Construction	37,33,544.45	
Midnapore Developers LLP	33,46,025.44		Share with BOI	6,087.00	
Karnimata Enterprises	13,70,000.00		Sepoy Bazar LLP	1,10,000.00	
Paramount Builders	60,000.00		Paramount Builders	18,95,413.56	1,32,83,527.32
Pinki Pan	5,00,000.00		CURRENT ASSETS, LOANS AND ADVANCES		
Raja Construction	42,77,000.00		Advance to Ganesh Ghosh	2,00,000.00	
Pushpa Devi Lodha	5,00,000.00		Supriya Singhania	2,06,000.00	
Gayatri Construction	8,00,000.00		Arun Bhagat	75,000.00	
Rukmani Commercial Corporation	64,44,821.01		Sushila Lodha	8,00,000.00	
Swapan Kumar Roy	1,70,000.00		Rahul Bhunia	3,50,000.00	
Ankur Lodha HUF	24,50,000.00		Shree Krishna Developers	1,00,000.00	
Kirti Lodha	2,76,700.00		Mitro Developrs	18,50,000.00	
Neajul Islam	10,00,000.00	2,48,73,377.35	MSD Enterprises	44,92,980.00	
CURRENT LIABILITIES & PROVISIONS			Trishakti Builders	5,00,000.00	
Advance received from Customers	9,30,000.00		Arpan Lodha	1,05,000.00	
Trade Paybles	16,73,500.00		Janal Seikh	48,00,000.00	
Due for Land	11,00,000.00		Yasmin Begam	11,16,000.00	
GST Payable	500.00		Sundry Debtors	1,25,400.00	
TDS Payable	5,350.00		TDS	90.00	
Audit Fees Payable	7,500.00	37,16,850.00	Closing Stock	1,92,45,584.00	3,39,66,054.00
			CASH & BANK BALANCES		
			HDFC Bank A/c-50200009132653	3,50,371.53	
			Union Bank A/c-618601010050200	9,794.00	
			HDFC Bank A/c-25932320000019	9,81,106.42	
			IDBI Bank A/c-0420102000006514	33,41,874.32	
			PNB Bank A/c-0180010245330	27,785.87	
			Cash In Hand	30,056.86	47,40,989.00
		6,28,83,961.78			6,28,83,961.78

Ankur Lodha

PROPRIETOR

AUDITOR'S REPORT
IN TERMS OF OUR REPORT OF EVEN DATE.
FOR, A RAJGARIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 332259E

PLACE : RANCHI ROAD, PURULIA
 DATED : 30.09.2023
 UDIN: 23302512EGVJRX7002



Ankita Rajgaria
CA ANKITA RAJGARIA
PARTNER
Memb. No. 308512

MODERN BUILDERS
PROP : ANKUR LODHA
PRAGATI COMPLEX, OPPOSITE ZILA PARISHAD BHAWAN, KHUDIRAM NAGAR
PASCHIM MEINIPUR, WEST BENGAL-721101

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST DAY OF MARCH 2023

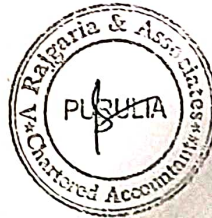
PARTICULARS	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)
To, Opening stock	1,85,75,054.00	By, Sales of Flat	80,50,000.00
To, Purchases of Materials	37,49,644.00	By, Sale of Parking Space	1,50,000.00
To, Direct Expenses	21,53,365.00	By, Closing Stock	1,92,45,584.00
To, Gross Profit C/d	29,67,521.00		
	2,74,45,584.00		2,74,45,584.00
To, Advertisement Exp	18,000.00	By, Gross Profit B/f	29,67,521.00
To, Audit Fees	7,500.00		
To, Bank Charges	2,535.76		
To, Depreciation	2,64,838.99		
To, Electricity Expenses	18,814.00		
To, Interest on Mortgage Loan	16,77,925.00		
To, Interest Exp	85,138.24		
To, Misc Expenses	14,750.00		
To, Office Expenses	12,070.00		
To, Professional Fees	12,000.00		
To, Printing & Stationery	19,860.00		
To, Rent	60,000.00		
To, Staff Salary	2,45,000.00		
To, Telephone & Mobile Expenses	3,000.00		
To, Travelling & Conveyance	12,319.00		
To, Net Profit Transferred To Proprietor's Capital A/c.	5,13,770.01		
TOTAL	29,67,521.00	TOTAL	29,67,521.00

Ankur Lodha

PROPRIETOR

AUDITOR'S REPORT
IN TERMS OF OUR REPORT OF EVEN DATE
FOR, A RAJGARIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 332259E

PLACE : RANCHI ROAD, PURULIA
DATED : 30.09.2023
UDIN: 23308512BGVJRX7008



Ankita Rajgaria
CA ANKITA RAJGARIA
PARTNER
Memb. No. 308512

**ANNEXURE-A
CAPITAL A/C**

PARTICULARS	AMOUNT(RS)	AMOUNT(RS)
Opening balance	5,13,770.01	1,13,11,049.26
Add: Share of Profit	1,801.00	
Add: Commission Income	30.00	
Add: Dividend Income	5,440.00	
Add: Interest on Savings	1,20,000.00	
Add: Remuneration from Midnapore Developers	80,000.00	
Add: Remuneration from Reja Construction	30,000.00	
Add: Remuneration from Maa Mrinmoyee	61,200.00	
Add: Remuneration from Karnimata Enterprises	14,412.88	
Add: Share of Profit from Karnimata Enterprises	11,621.98	
Add: Share of Profit / (Loss) from Midnapore Developers LLP	(4,02,805.72)	
Add: Interest on Capital from Maa Mrinmoyee	32,485.00	
Add: Interest on Capital from Karnimata Enterprises	6,21,136.33	
Add: Interest on Capital from Reja Construction	3,79,892.00	
Add: Interest on Capital from Midnapore Developers LLP	1,75,225.00	16,44,198.48
Less: Drawings	5,57,028.00	
Less: LIC	93,870.00	6,85,126.00
Less: Medicine	34,228.00	
Total		1,23,70,121.74

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ANKUR LODHA
PROP : MODERN BUILDERS
PRAGATI COMPLEX, OPPOSITE ZILA PARISHAD BHAWAN, KHUDIRAM NAGAR
PASCHIM MEINIPUR, WEST BENGAL-721101

ACCOUNTING YEAR : 31.03.2022
ASSESSMENT YEAR: 2022-23
STATUS : INDIVIDUAL

I.T.PAN:ABYPL1796P
Aadhar No. 516354993115
DOB: 19.04.1983

COMPUTATION OF TAXABLE INCOME

INCOME FROM HOUSE PROPERTY

Interest on Housing Loan
(Maximum limited to Rs 2,00,000/-) -2,00,000.00

INCOME FROM BUSINESS

Net Profit from Modern Builders	5,13,770.01	
Interest on Capital from Maa Mrinmoyee	32,485.00	
Interest on Capital from Karnimata Enterprises	6,21,136.33	
Interest on Capital from Raja Construction	3,79,882.00	
Interest on Capital from Midnapore Developers	1,75,225.00	
Remuneration from Midnapore Developers	1,20,000.00	
Remuneration from Maa Mrinmoyee	30,000.00	
Remuneration from Raja Construction	80,000.00	
Remuneration from Karnimata Enterprises	61,200.00	
Share of Profit from Karnimata Enterprises	14,412.88	
Less: Exempt	14,412.88	
Share of Profit from Raja Construction	11,621.98	
Less: Exempt	11,621.98	
		20,13,698.34

INCOME FROM OTHER SOURCES

Commission Income	1,801.00	
Dividend Income	30.00	
Interest on Savings A/c	5,440.00	7,271.00
		18,20,969.34
GTI		
Less: Deductions u/s 80C		
Housing Loan	1,01,403.00	
LIC	93,870.00	
(Limited to Rs 1,50,000)	1,95,273.00	1,50,000.00
Less: Deductions u/s 80D		25,000.00
(Limited to Rs 25000)	34,228.00	
Less: Deductions u/s 80TTA		5,440.00
TI		16,40,529.34
OR SAY(Rounded off u/s 288A)		16,40,530.00
Tax		3,04,659.00
Add: Cess@4%		12,186.00
Total Tax payable		3,16,845.00
Less: Advance Tax		2,90,000.00
Less: TDS		90.00
Tax		26,755.00
Add: Interest u/s 234C		4,467.00
Tax Payable / (Refund)		31,222.00
Tax Rounded off U/s 288B		31,220.00

Ankur Lodha

**ANNEXURE-B
FIXED ASSETS**

PARTICULARS	LAND	FLAT	FURNITURE & F	WEIGHT MACH	CAR	PRIVATE CAR	LAPTOP	CCTV	TOTAL
Asset	49,79,181.00	44,98,638.00	15,086.25	3,215.85	54,706.26	15,53,276.74	41,526.35	12,600.00	1,11,58,230.45
Add: Addition during the year before 180 days(30.09.2020)									
Add: Addition during the year after 180 days(31.03.2021)	49,79,181.00	44,98,638.00	15,086.25	3,215.85	54,706.26	15,53,276.74	41,526.35	12,600.00	1,11,58,230.45
Less: Depreciation during the year			1,508.63	482.38	8,205.94	2,32,991.51	16,610.54	5,040.00	2,64,838.95
Closing WDV	49,79,181.00	44,98,638.00	13,577.63	2,733.47	46,500.32	13,20,285.23	24,915.81	7,560.00	1,08,93,391.44

Shru *28/02*