

**SAP CONSTRUCTION**  
**11, BAGHAJATIN STATION ROAD, KOLKATA 700032**

**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**A.M.ROY & COMPANY**

Chartered Accountants

1B, Old Post Office Street, Kolkata 700 001

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### AUDITOR'S REPORT

We have audited the attached Balance Sheet of SAP CONSTRUCTION Address: 11, Baghajatin Station Road, Kolkata 700032 as at 31<sup>st</sup> March, 2023, Profit & Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the balance sheet or statement of SAP CONSTRUCTION Address: 11, Baghajatin Station Road, Kolkata 700032 as at 31<sup>st</sup> March, 2023.
- (b) in the case of the Profit & Loss Account for the year ended on that date.

**For A. M. Roy & Co**

FRN:302062E

(Chartered Accountants)

  
**T.K. Panda**

Partner

M/No.063454

Place : Kolkata

Dated: 23rd September, 2023

UDIN: 23063454B6HLE29883



**SAP CONSTRUCTION**  
**11 BAGHAJATIN STATION ROAD**  
**Kolkata - 700 032**

**Profit & Loss Account For the year ended 31st March, 2023**

Particulars	Schd.	Amount (Rs)	Particulars	Schd.	Amount (Rs)
To Opening Stock:			By Sale of Flat		2,50,00,000.00
- Finished Stock		4,00,000.00	By Rent Received		18,40,000.00
- CIP Baghajatin Stn. Project		1,59,25,000.00	By sale of Parking space		8,00,000.00
To Cost of Construction	A	50,06,200.00	By Interest on FD		741.00
To Operating & Admin. Exp.	B	21,55,919.00	By S/Balance written off		4,250.00
To Book Profit C/F		54,57,872.00	By Closing Stock:	C	13,00,000.00
		<b>2,89,44,991.00</b>			<b>2,89,44,991.00</b>
To Partner Remuneration			By Book Profit B/F		54,57,872.00
-Prabal Chowdhury		3,00,000.00			
-Swapan Panda		3,00,000.00			
To Net Profit C/F		48,57,872.00			
		<b>54,57,872.00</b>			<b>54,57,872.00</b>
To Prov. of Income Tax		-	By Net Profit B/F		48,57,872.00
To Share of Net Profit					
( Trf. To partners Capital a/c )					
-Prabal Chowdhury		24,28,936.00			
-Swapan Panda		24,28,936.00			
		<b>48,57,872.00</b>			<b>48,57,872.00</b>

FOR A.M.ROY & CO.  
Chartered Accountants  
FRN: 302062E

  
**T.K.Panda**  
Partner  
M/No.063454



Place: Kolkata  
Date : 23.09.2023



**SAP CONSTRUCTION**  
11 BAGHAJATIN STATION ROAD  
Kolkata - 700 032

**Balance Sheet as on 31st March, 2023**

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<b>Partners Capital A/C:</b>			<b>Fixed Assets :</b>		
<b>Mr. Prabal Chowdhury :</b>	27,48,221 66		<b>Investments:</b>		
Add During this Year	1,37,500 00		Land - Phase II		25,61,734 00
Add Share of Profit	24,28,936 00		Fixed Deposit with SBI		70,00,741 00
	53,14,657 66		<b>Current Assets:</b>		
Less Share of Loss	-		Closing Stock	13,00,000 00	
Less Drawings	27,00,000 00	26,14,657 66	Sundry Debtors	2,07,681 00	
Less Income Tax Adjust	-		Advance to Others	27,14,750 00	
	27,48,221 66		TDS on Rent (Asst Yr 21-22)	23,000 00	
Add During this Year	1,37,500 00		TDS on Rent (Asst Yr 22-23)	1,84,000 00	
	53,14,657 66		Adv Tax (Asst Yr 23-24)	13,00,000 00	
Add Share of Profit	24,28,936 00		GST Input (CGST & SGST)	2,77,200 00	
	53,14,657 66		CESC Security Deposit	70,300 00	
Less Share of Loss	-		Cash - in - Hand	15,283 00	
Less Drawings	27,00,000 00	26,14,657 66	Cash - at - Bank	6,37,658 32	
Less Income Tax Adjust	-				67,29,872 32
	27,48,221 66				
Add During this Year	1,37,500 00				
	53,14,657 66				
Add Share of Profit	24,28,936 00				
	53,14,657 66				
Less Share of Loss	-				
Less Drawings	27,00,000 00	26,14,657 66			
Less Income Tax Adjust	-				
	27,48,221 66				
Add During this Year	1,37,500 00				
	53,14,657 66				
Add Share of Profit	24,28,936 00				
	53,14,657 66				
Less Share of Loss	-				
Less Drawings	27,00,000 00	26,14,657 66			
Less Income Tax Adjust	-				
	27,48,221 66				
Add During this Year	1,37,500 00				
	53,14,657 66				
Add Share of Profit	24,28,936 00				
	53,14,657 66				
Less Share of Loss	-				
Less Drawings	27,00,000 00	26,14,657 66			
Less Income Tax Adjust	-				
	27,48,221 66				
Add During this Year	1,37,500 00				
	53,14,657 66				
Add Share of Profit	24,28,936 00				
	53,14,657 66				
Less Share of Loss	-				
Less Drawings	27,00,000 00	26,14,657 66			
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Less Income Tax Adjust	-				
	27,48,221 66				
Add During this Year	1,37,500 00				
	53,14,657 66				
Add Share of Profit	24,28,936 00				
	53,14,657 66				
Less Share of Loss	-				
Less Drawings	27,00,000 00				

## SAP CONSTRUCTION

Schedules are the part of Profit & Loss Account

### 1. Schedule - "A"

#### Cost of Construction:

Name of Items	Opening Balance	Addition During the Year	Total
	(Rs.)	(Rs.)	(Rs.)
Cost of Materials & Labour			
- Opening Balance	-		-
- Contractor A/c		26,80,000.00	26,80,000.00
- Lift			-
- Electrical Work		3,65,000.00	3,65,000.00
- Furniture & Fittings		4,50,000.00	4,50,000.00
- Steel Work		12,95,600.00	12,95,600.00
- Marbel			-
- Others		1,25,600.00	1,25,600.00
Land A/c		90,000.00	90,000.00
<b>TOTAL</b>	-	<b>50,06,200.00</b>	<b>50,06,200.00</b>

### 2. Schedule - "B"

Administrative and Other Expenses:	Amount(Rs.)
Bank Charges	1,119.00
Rates & Taxes	3,650.00
Accounting Charges	84,000.00
Rent for E-Block	16,500.00
Tax Audit Fees	15,000.00
Income Tax Paid	71,050.00
Interest & Penalties	50.00
Legal & Professional charges	16,000.00
Commission Paid to Partners	12,00,000.00
Commission Paid	7,00,000.00
General Expenses	48,550.00
<b>TOTAL</b>	<b>21,55,919.00</b>

### 3. Schedule - "C"

Value of Closing Stock	Area (Sq. ft.)	Rate / sq.ft.	Value (Rs.)
Value of Unsold Flat	150		4,00,000.00
Oxylene Office	300		9,00,000.00
<b>TOTAL</b>	<b>450</b>		<b>13,00,000.00</b>



## SAP CONSTRUCTION

Details Sheet relates to Balance Sheet

### 1) Advance to Others

Particulars	Amount
Adv. To Land Owner - Chittaranjan Cold	1,00,000.00
Adv. To Land Owner - E Block	1,00,000.00
Adv. To Bengal Tea House	3,00,000.00
Adv. To United Cyltech	5,60,000.00
Deposit For KMC CC Sanction	60,750.00
Adv. To SAP Infrastructure	15,94,000.00
<b>TOTAL</b>	<b>27,14,750.00</b>

### 2) Outstanding Liabilities for Expenses


Particulars	Amount
Jayshree Panda	12,500.00
Ribhu Chowdhury	12,500.00
Sushama Panda	10,000.00
O/S Liab. For Exp.	6,42,207.00
Arjun	9,95,600.00
Sanjoy Ghosh	12,00,000.00
Ramdeyo Singh	28,645.00
TDS Payable	1,35,000.00
Tirupati Marbel Enterprise	18,75,780.00
A.M.Roy & Associates	15,000.00
CGST & SGST Payable	-
Payable to Bajrangbali Construction	-
<b>TOTAL</b>	<b>49,27,232.00</b>

### 3) Advance from Others

Particulars	Amount
From I. C. Mishra	12,45,000.00
From Oxyline	10,20,000.00
From Tapas Dutta	19,00,000.00
From T. K. Panda	95,000.00
From Parash Chandra Das	2,00,000.00
From Mrinaladitya Majumder	5,00,000.00
From Surajit Mishra	5,00,000.00
SAP Media	6,75,800.00
<b>TOTAL</b>	<b>61,35,800.00</b>





<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				2023-24
PAN	ABYFS1659J			
Name	SAP CONSTRUCTION			
Address	11, BAGHAJATIN STATION ROAD, Jadavpur University S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700032			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	554618171151223	
<b>Taxable Income and Tax Details</b>	Current Year business loss, if any	1	0	
	Total Income	2	41,33,310	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	41,33,310	
	Net tax payable	5	12,89,593	
	Interest and Fee Payable	6	38,714	
	Total tax, interest and Fee payable	7	13,28,307	
	Taxes Paid	8	17,57,000	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4,28,693	
<b>Accreted Income and Tax Detail</b>	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>SWAPAN KUMAR PANDA</u> in the capacity of <u>Partner</u> having PAN <u>AKZPP3545L</u> from IP address <u>45.250.245.15</u> on <u>15-Dec-2023 13:33:08</u> DSC Si.No & Issuer <u>7336008</u> & <u>152614739959923CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>				
System Generated Barcode/QR Code	 <b>ABYFS1659J055546181711512236e52f17f0976cbc1857e44f20f345647c5c02b9d</b>			
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				