

RK REALTECH

ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN -
713101

-:BALANCE SHEET AND PROFIT & LOSS:-
FOR THE YEAR ENDED 31ST MARCH, 2024



UDIN :- 24065977BJZWAF5312

Auditors :

Sasanka Chattopadhyay

Chartered Accountant

Soie Proprietor

M.No.-065977

Place: Kolkata

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the **balance sheet** as on 31st March 2024 , and the **Profit and loss account** for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name	RK REALTECH
Address	ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM , BURDWAN , BARDHAMAN , 32-West Bengal , 91-India , Pincode - 713101
PAN	ABGFR9479P
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN -713101** and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: **As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause. 1. CLOSING STOCK VALUED AND CERTIFIED BY PROPRIETOR /PARTNER 2. CASH IN HAND AS CERTIFIED BY PROPRIETOR /PARTNER**
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In My opinion and to the best of My information and according to the explanations given to Me , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	SASANKA CHATTOPADHYAY
Membership Number	065977
FRN(Firm Registration Number)	065977
Address	33/1, D.D.MONDAL GHAT ROAD, KOLKATA , Dakshineswar S.O , Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700076
Date of signing Tax Audit Report	06-Aug-2024
Place	KOLKATA
Date	06-Aug-2024

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	RK REALTECH
2. Address of the Assessee	ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM , BURDWAN , Burdwan H.O , burdwan , BARDHAMAN , 32-West Bengal , 91-India , Pincode - 713101
3. Permanent Account Number (PAN)	ABGFR9479P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	No

Sl. No.	Type	Registration /Identification Number
No records added		

5. Status	Firm
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Section under which option exercised
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PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	Abishek Ghosh	50
2	Abhijit Ghosh	50

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, LEDGER BOOK, GENERAL LEDGER, STOCK REGISTER , PARTY LEDGER (COMPUTER SYSTEM)

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, LEDGER BOOK, GENERAL LEDGER, STOCK REGISTER , PARTY LEDGER (COMPUTER SYSTEM)	ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN		BURDWAN	713101	91-India	32-West Bengal



(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGER BOOK, GENERAL LEDGER, STOCK REGISTER , PARTY LEDGER (COMPUTER SYSTEM)

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

RK REALTECH.

ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN -713101

PAN : ABGFR9479P

Trading and Profit & Loss Account for the year ended 31st March 2024

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Payment to Contractor	50000.00	By Advance Money Received	650000.00
To Labour Charges	55890.00		
To Purchase	154860.00		
To Commission Paid	5000.00		
To Staff Salary	120000.00		
To Printing & Stationery	4480.00		
To Rent	10000.00		
To P.Tax	2500.00		
To Trade Lincese	500.00		
To Travelling expenses	7258.00		
To Telephone & Internet	4890.00		
To Misc business Expenses	8450.00		
To Electricity & Power Expenses	14456.00		
To Legal & Professional Exp	6500.00		
To Audit Fees	5000.00		
To Interest & Bank Charges	149.00		
To Depreciation on Fixed Assets	1200.00		
To Net Income c/d	198867.00		
	<u>650000.00</u>		<u>650000.00</u>
profit and loss appropriation account			
To Interest on Capital		By Net Profit b/d	198867.00
Abishek Ghosh	24000.00		
Abhijit Ghosh	24000.00	48000.00	
To Partner's Remuneration			
Abishek Ghosh	60000.00		
Abhijit Ghosh	60000.00	120000.00	
To Provision for Tax		9631.00	
To Share of Profit			
Abishek Ghosh	10618.00		
Abhijit Ghosh	10618.00	21236.00	
		<u>198867.00</u>	<u>198867.00</u>

In terms of separate report of even date

For SASANKA CHATTOPADHYAY
Chartered Accountants



Sasanka Chattopadhyay

CA SASANKA CHATTOPADHYAY
Proprietor

Date: 06/08/2024

Place: Kolkata

UDIN:-24065977BJZWAF5312

Membership No-065977

FRN:-065977

RK REALTECH.
ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN -713101
PAN : ABGFR9479P

Balance Sheet as on 31st March 2024

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital A/c		Fixed Assets	
Abishek Ghosh	94618.00	Furniture & Fixture	12000.00
Abhijit Ghosh	94618.00	Less : Depreciation 1	1200.00
	189236.00		10800.00
Reserve & Surplus		Other Assets & Investment	
Profit & Loass A/c	0.00	Earnest Money	0.00
		Advance to Land Owner	481000.00
		Loans & Advance	0.00
Loans Liability	350000.00	Current Assets	
		Stock	0.00
		Sundry Debtors	0.00
		Advance to Suppliers	0.00
Current Liability & Provision		Cash & Bank	
Outstanding Expenses	12860.00	Punjab National Bank	
Audit Fees	5000.00	A/C No. 0203202100000631	18851.00
Provision for Tax	9631.00	PUNB0020320	
		Cash in hand	56076.00
	566727.00		566727.00

In terms of separate report of even date

For SASANKA CHATTOPADHYAY
Chartered Accountants



Sasanka Chattopadhyay

CA SASANKA CHATTOPADHYAY

Proprietor

Membership No-065977

FRN:-065977

Date: 06/08/2024

Place: Kolkata

UDIN:-24065977BJZWAF5312

RK REALTECH

ULHAS, 3RD AVENUE, 7TH STREET, JOTERAM, BURDWAN -713101

Statement of Partners Capital as on 31st March'2024

ANNEXURE-I

Sl. No.	Name of The Partners	Percentage of Share of Profit	Capital as on 01.04.2023	Contribution During Year	Interest on Capital	Share of Profit	Remuneration Paid	Drawings	Capital as on 31.03.2024
1	Abishek Ghosh	50	-	2,00,000.00	24,000.00	10,618.00	60,000.00	-	94,618.00
2	Abhijit Ghosh	50	-	2,00,000.00	24,000.00	10,618.00	60,000.00	-	94,618.00
			-	4,00,000.00	48,000.00	21,236.00	1,20,000.00	-	1,89,236.00

