

M/S APARTTEL  
179/B PUNBACHAL KALITALA ROAD  
KOLKATA-700078  
BALANCE SHEET AS AT 31ST. MARCH, 2023

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
<b>MANDRANJAN MONDAL</b>			Computer	146.00	
(PROPRIETOR)			Less Depreciation	58.00	88.00
Balance brought forward	37,107,459.00		Motor Car-1	204,196.00	
Add: Transfer from Bank Personal	3,540,000.00		Less Depreciation	30,629.00	173,567.00
Net Profit For The Year	403,955.00		Motor Car-2	157,162.00	
	41,051,414.00	39,291,836.00	Additions For The Year	68,100.00	
Less Withdrawals	1,759,578.00		Less Depreciation	31,546.00	193,716.00
			CC TV CAMERA SET LESS DEPRICIATION	20,774.00 3,116.00	17,658.00
			AIR CONDITION LESS DEPRICIATION	27,318.00 4,098.00	23,220.00
			REFRIGERATOR LESS DEPRICIATION	26,808.00 4,021.00	22,787.00
			KENT		4,000.00
<b>SECURED LOAN</b>		NIL	<b>CURRENT ASSETS</b>		
			Work-in-Process	SCII-4	44,203,437.00
<b>UNSECURED LOAN</b>		NIL	<b>CASH &amp; BANK BALANCE</b>		
			Cash In Hand (As-Certified)	202,388.00	
<b>CURRENT LIABILITIES</b>			Cash At Bank	684,007.00	1,004,854.00
Sundry Creditors/Advances			SBI-Kalikapur	118,459.00	
For Goods & Others	1,308,036.00		SBI-Ballygunge Rty.		
Liability for Expenses	355,000.00		<b>LOANS &amp; ADVANCES</b>		
Advance From Customers	4,700,000.00		Deferred Revenue Expenditure		13,750.00
GST Payable	2,000.00	6,365,236.00			
TDS	200.00				
		45,657,072.00			45,657,072.00

**NOTES ON ACCOUNTS:**

**SIGNIFICANT ACCOUNTING POLICIES**

**Accounting convention**

The accounts are prepared on historical cost convention as a going concern.

Transactions through Savings Account relating to project work have been routed through the main accounts.

**Revenue Recognition**

Income and expenditure are recognised on mercantile basis.

Construction expenditure have been made mazor to contractors with materials.

There are few transactions particularly under all sites made out construction materials directy apart from contractors end.

Work in process at end have been worked at cost or net realisable value whichever is lower.

Additions to capital as a transfer of funds directy personal bank account to unit current account.

**Fixed Assets and depreciation**

Fixed Assets are stated at cost. Value. Depreciation on fixed assets have been provided during the year as per I.T.Rules, 1961

**Closing Stock**

There is no closing stock of Materials as per books and records.

In terms of our report of even date.

For U. K. GOSWAMI & CO

Chartered Accountants

Firm regn No-323183E

*U.K. Goswami*

(U.K.GOSWAMI)

Proprietor

Membership No-051074

24 MANDEVILLIE GARDENS

KOLKATA-700019

DATED-10/09/2023

