

**M/s. JOYSHANKAR SARKAR**  
287, Ganguly Bagan, Kolkata - 700 047

**TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023.**

PARTICULARS	AMT. Rs.	PARTICULARS	AMT. Rs.
To Opening Work-in-progress	1,221,246.00	By Sales.	11,937,835.00
" Purchases.	8,183,521.00	" Work-in-progress	228,018.00
" Carriage Inward.	102,360.00		
" Labour Charges.	1,226,290.00		
" Gross Profit.	1,432,436.00		
	<b>12,165,853.00</b>		<b>12,165,853.00</b>
To Salary.	300,000.00	By Gross Profit.	1,432,436.00
" Rent .	30,000.00		
" Printing & Stationery.	21,241.00		
" Travelling & Conveyance.	34,650.00		
" Staff Welfare.	66,328.00		
" Electricity Charges	35,627.00		
" General Expenses.	27,121.00		
" Telephone Charges.	16,902.00		
" Goods & Services Tax	111,864.00		
" Bank Charges.	2,343.00		
" Professional Fees.	20,000.00		
" Bonus.	25,000.00		
" Depreciation on Furniture	114.00		
" Net Profit.	741,246.00		
	<b>1,432,436.00</b>		<b>1,432,436.00</b>

**BALANCE SHEET AS ON 31.03.2023.**

LIABILITIES	AMT. Rs.	AMT. Rs.	ASSETS	AMT. Rs.	AMT. Rs.
<b>CAPITAL ACCOUNT.</b>			<b>FURNITURE.</b>		
As per last A/c	1,123,523.90		As per last A/c	1,144.00	
Add : Net Profit.	741,246.00		Less : Depreciation.	114.00	1,030.00
	1,864,769.90				
Less : Drawings.	500,000.00	1,364,769.00	<b>INVESTMENT.</b>		
			G.G. Enterprise	1,371,005.90	
<b>UNSECURED LOAN</b>			Kaibalya Enterprise	839,691.83	
			Shivali enterprise	(260,879.50)	
			R.D. Builders	1,750,000.00	3,699,818.23
<b>SUNDRY CREDITORS</b>			<b>WORK-IN PROGRESS</b>		228,018.00
For Purchases		3,982,856.27	<b>INPUR TAX CREDIT</b>		139,846.00
For Labour Charges		181,460.00			
Salary	25,000.00		<b>CASH AT BANK</b>		1,491,434.04
Rent	2,500.00		<b>CASH IN HAND.</b>		16,439.00
Professional Fees.	20,000.00	47,500.00			5,576,585.27
		<b>5,576,585.27</b>			<b>5,576,585.27</b>

M/s. S.K. DHAR & CO.  
Chartered Accountants

SANDIP KUMAR DHAR, F.C.A.  
PROPRIETOR  
Mem. No. 065056  
FRN : 307041E

