



D. K. B. & ASSOCIATES
CHARTERED ACCOUNTANTS

P-50, Princep Street
Deo Bhavan, 2nd Floor
Kolkata - 700 072
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AUDITORS' REPORT

We have audited the attached Balance Sheet of **VIJO REALTY** of 27A, Dr. K.D. Mukherjee Road, Pin- 700060 as at 31st March, 2023 and the Profit & Loss Account for the year ended 31st March, 2023 annexed hereto and report that these financial statements are based on our audit.

We have 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 about 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by the concern 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 give to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:-

- in the case of the Balance Sheet, of the state of affairs of the Concern as at 31st March, 2023
- and
- in the case of the Profit and Loss Account of the profit of the Concern for the year ended on that date.

UDIN: 23055625BGQOGX3135

Place : Kolkata

Date: 26/12/2023



For D.K.B & ASSOCIATES
Chartered Accountants.

(CA. Dipak Banerjee)
Partner

Mem. No. 055625

VIJO REALTY
27A, Dr. K.D. Mukherjee Road
KOLKATA - 700060

Balance Sheet as at 31st March, 2023

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Partners' Capital A/C		Current Assets, Loan, Advances & Deposits	
Shaloo Mehra	128044.50	Land Development	1335995.00
Aashna Mehra (As Per Schedule - A)	959754.50	Building under Construction (WIP)	4464750.00
Unsecured Loan		Cash at Kotak Mahindra Bank	
Sachin Sehgal	3100000.00	Ganesh Ch. Avenue Br.	
Vinod Sehgal	100000.00	IFSC- KKBK0006600	
Vijo Foods	397501.00	CA No. 9874705557	204791.37
Current Liabilities & Provisions		Cash in hand	21838.63
Sundry Creditors for Goods & Expenses	2571198.00	IT Refundable	203.00
		Loan to Aashna Impex	1228920.00
	7256498.00		7256498.00

This is the Balance Sheet referred to in our report of even date
UDIN : 23055625BGQOGX3135

P-50, Princep Street.
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Dated: 26.12.2023



For D.k.B & Associates
Chartered Accountant
Firm Regn. No. 320305E

(Signature)
(CA.Dipak Banerjee)
Partner
Mem.No. 055625

Partners

VIJO REALTY
27A, Dr. K.D. Mukherjee Road
KOLKATA - 700060

Trading and Profit & Loss Account for the year ended 31st March, 2023

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.
To Opening Work-in-Progress		0.00	By Advance Received	3070094.00
" Construction materials etc		5710750.00	" Closing Work-in Progress	4464750.00
" Labour Charges		1221104.00		
" Site Expenses		42100.00		
" Coolie & Cartage		36950.00		
" Gross Profit c/d		<u>523940.00</u>		
		<u>7534844.00</u>		<u>7534844.00</u>
To Salary & Bonus		120000.00	By Gross Profit b/d	523940.00
" Conveyance Expenses		12750.00	" Interest from Deposit	4420.00
" Night Guard allowances		12000.00		
" Printing & Stationery		6850.00		
" Labour Entertainment		10430.00		
" Postage & Stamp		350.00		
" Power & Electricity Charges		7200.00		
" Telephone & Mobile		8700.00		
" Bank Charges		1210.00		
" General Expenses		8270.00		
" Legal Charges		5000.00		
" Accounting Charges		10000.00		
" Rate & taxes		2500.00		
" <u>Auditors' Remuneration</u>				
For Audit	20000.00			
For Income Tax	<u>5000.00</u>	25000.00		
" Net Profit - Transferred to Profit & Loss Appropriation A/C		<u>298100.00</u>		
		<u>528360.00</u>		<u>528360.00</u>

This is the Profit & Loss Account referred to in our report of even date.

P-50, Princep Street.
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Dated: 26.12.2023



For D.K.B. & Associates
Chartered Accountants
Firm Regn. No. 320305E
(Signature)
(CA. Dipak Banerjee)
Partner
Mem.No. 055625

Partners

VIJO REALTY
27A, Dr. K.D. Mukherjee Road
KOLKATA - 700060

Profit & Loss Appropriation Account for the year ended 31st March, 2023

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.
To Partners' Salary			By Net Profit B/D	298100.00
Shaloo Mehra	118290.00			
Aashna Mehra	150000.00	268290.00		
" Provision for Income Tax		10301.00		
" Balance transferred to Partners' Capital A/C				
Shaloo Mehra	9754.50			
Aashna Mehra	9754.50	19509.00		
		298100.00		298100.00

This is the Profit & Loss Appropriation Account referred to in our report of even date

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Dated: 26.12.2023



For D.K.B. & Associates
Chartered Accountants
Firm Regn. No. 320305E

Dipak Banerjee

(CA. Dipak Banerjee)
Partner
Mem.No. 055625

Partners

VIJO REALTY
27A, Dr. K.D. Mukherjee Road
KOLKATA - 700060

Schedule - Partners Capital Account as on 31.03.2023

SCHEDULE - A

Particulars	Shaloo Mehra		Aashna Mehra	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balance		800000.00		800000.00
Add: Interest on Capital	0.00			
Add: Partners' Salary	118290.00		150000.00	
Add: Share of Net Profit	9754.50	128044.50	9754.50	159754.50
		928044.50		959754.50
Less: Drawings during the year		800000.00		0.00
Balance as on 31.03.2023		<u>128044.50</u>		<u>959754.50</u>



Partners

VIJO REALTY

Date of Incorporation : 14.11.2020

27A, Dr. K.D. Mukherjee Road

KOLKATA - 700060

PAN: AATFV5593L

Previous Year : 2022-23

**Computation of Taxable Income & Tax thereon for the
Assessment Year 2023-2024**

	Amount Rs.	Amount Rs.	Amount Rs.
Income from Profits & Gains from Business or Profession			
Net Profit as per Profit & Loss A/C.			298100.00
Less: Partners' Salary allowed u/s 40(b) of IT Act			268290.00
Total Taxable Income			<u>29810.00</u>
Rounded off U/S 288A			29810.00
Income Tax Payable			
On Rs. 29810 @ 30%			8943.00
Add : Health & Education Cess @ 4%			358.00
			9301.00
Less : TDS			10504.00
			1203.00
Less : Late Fee			1000.00
Refund Due			<u>203.00</u>



Partners

(This document is digitally signed.)