

**M/S A.K.DEVELOPER**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

<b>I. SOURCES OF FUNDS</b>	<b>SCHEDULE</b>	<b>AMOUNT ( Rs.)</b>	<b>AMOUNT ( Rs.)</b>
1. <u>PARTNERS' FUND</u> Partners' Capital	"1"		79,86,470.00
	<b>TOTAL</b>		<b>79,86,470.00</b>
<b>II. APPLICATION OF FUNDS</b>			
1. A) <u>CURRENT ASSETS, LOANS &amp; ADVANCES</u>	"2"	1,39,50,392.00	
B) <u>CURRENT LIABILITIES &amp; PROVISIONS</u>	"3"	<u>(59,63,922.00)</u>	79,86,470.00
	<b>TOTAL</b>		<b>79,86,470.00</b>

See Accompanying Notes to the financial Statements -

"6"

Place: WHITE TOWERS  
115, COLLEGE STREET  
2ND FLOOR, UNIT 2K  
KOLKATA - 700012



For MAHENDRA SUBHASH & CO  
CHARTERED ACCOUNTANTS  
FRN - 324346E

*MAHENDRA*

C.A. MAHENDRA K. AGARWAL  
PROPRIETOR  
MEMBERSHIP No.- 058728

Dated : *29/09/2023*

UDIN: 23058728BQ&JNB3653

**A. K. DEVELOPER**

*A. K. Developer*  
Partner

**A. K. DEVELOPER**

*A. K. Developer*  
Partner

**M/S A.K.DEVELOPER**

SCHEDULES ANNEXED TO FINANCIAL STATEMENTS AS ON 31st MARCH, 2023

<b>SCHEDULE - '1'</b>	<b>AMOUNT ( Rs.)</b>	<b>AMOUNT ( Rs.)</b>
<b><u>PARTNERS' CAPITAL ACCOUNT</u></b>		
1) <b>Mr. Suvankar Dhar (50%)</b>		
Balance as per last Account	44,84,600.00	
<b>Add</b> : Introduced	4,52,500.00	
Remuneration for the year	-	
	<u>49,37,100.00</u>	
<b>Less</b> : i) Withdrawals during the year	2,97,022.00	
ii) Share of loss	<u>1,72,904.00</u>	44,67,174.00
2) <b>Mr. Kamal Saha (50%)</b>		
Balance as per last Account	32,83,900.00	
<b>Add</b> : Introduced	4,08,300.00	
Remuneration for the year	-	
	<u>36,92,200.00</u>	
<b>Less</b> : i) Withdrawals during the year	-	
ii) Share of loss	<u>1,72,904.00</u>	35,19,296.00
<b>TOTAL</b>		<u><u>79,86,470.00</u></u>

**A. K. DEVELOPER***Suvankar Dhar*  
**Partner****A. K. DEVELOPER***Kamal Saha*  
**Partner**

**M/S A.K.DEVELOPER**  
**SCHEDULES ANNEXED TO FINANCIAL STATEMENTS AS ON 31st MARCH, 2023**

**SCHEDULE - '2'**

**CURRENT ASSETS, LOAN & ADVANCE**

	<u>AMOUNT ( Rs.)</u>	<u>AMOUNT ( Rs.)</u>
<u>CLOSING STOCK</u>		1,18,70,999.00
<u>CASH &amp; BANK BALANCES</u>		4,53,417.00
Cash in Hand (As certified by Management)		14,21,976.00
Bandhan Bank		
<u>LOANS &amp; ADVANCES</u>		2,04,000.00
Gayitri Associates		
		<b>1,39,50,392.00</b>

**SCHEDULE - '3'**

**CURRENT LIABILITIES AND PROVISIONS**

	<u>AMOUNT ( Rs.)</u>	<u>AMOUNT ( Rs.)</u>
<u>ADVANCE FROM CUSTOMER</u>		50,00,000.00
Advance received against Flat Booking		
<u>SUNDRY CREDITOR FOR GOODS AND EXPENSES</u>		2,51,429.00
Amar Enterprise		29,200.00
Bhagirath Halder		21,543.00
Chandan Halder		90,987.00
Jai Maa Tara		72,868.00
Jyoti Builders		76,995.00
LP Enterprise		18,000.00
Pratima Banerjee		1,00,200.00
Provir Kumar		63,922.00
Satyendra Kumar Choudhari		1,57,772.00
Shiv Enterprise		
Audit Fees Payable		10,000.00
<u>Statutory Liabilities</u>		62,500.00
GST payable		8,506.00
TDS payable		
<u>PROVISIONS</u>		
Provision For Income tax		
		<b>59,63,922.00</b>



**A. K. DEVELOPER**  
*(Signature)*  
**Partner**

**A. K. DEVELOPER**  
*(Signature)*  
**Partner**

**M/S A.K.DEVELOPER**

**SCHEDULES ANNEXED TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2023**

**SCHEDULE - '4'**  
**DIRECT EXPENSES**

Consulting and Legal fees	85,000.00
Machine Hire Expenses	1,21,500.00
Direct Labour Charges	8,50,490.00
Consumables	10,200.00
<b>TOTAL</b>	<b><u>10,67,190.00</u></b>

**SCHEDULE - '5'**  
**ADMINISTRATIVE, SELLING, DISTRIBUTION**  
**AND FINANCE EXPENSES**

Audit Fees	10,000.00
Cartage Expenses	4,500.00
Rent Expenses	1,60,000.00
Electric Charges	6,500.00
Legal Charges	26,000.00
General Expenses	20,150.00
Conveyance Expenses	3,200.00
Trade Licence	1,150.00
Printing and Stationery	4,700.00
Refreshment Expenses	43,350.00
Donation	5,000.00
Interest on GST	68.00
Accounting Charges	8,100.00
Professional Tax	2,500.00
Bank Charges	590.00
<b>TOTAL</b>	<b><u>2,95,808.00</u></b>



**A. K. DEVELOPER**

*Anvanku Dhu*  
Partner

**A. K. DEVELOPER**

*Anvanku Dhu*  
Partner

**M/S A.K.DEVELOPER**

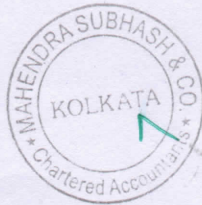
**SCHEDULE - '6'**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT**

- 1 Income and expenditure are recognised on accrual basis.
- 2 Inventories are valued at cost or net realisable value whichever is lower.
- 3 Contingent liabilities are not accounted for in the books of account.
- 4 Accounting policies not stated otherwise are inconsistency and in accordance with generally accepted principles.

**SIGNATURES TO SCHEDULES "1" TO "6"**

Place: WHITE TOWERS  
115, COLLEGE STREET  
2ND FLOOR, UNIT 2K  
KOLKATA - 700012



For MAHENDRA SUBHASH & CO.  
CHARTERED ACCOUNTANTS  
FRN - 324346E

*Naresh*

C.A. MAHENDRA K.AGARWAL  
PROPRIETOR  
MEMBERSHIP No.- 058728

Dated : *29/09/2023*

UDIN: 23058728B4QJNB3653

**A. K. DEVELOPER**

*Anonkar Dhu*

**Partner**

**A. K. DEVELOPER**

*Kumar*

**Partner**