Acknowledgement Number:302428311250923 **Date of filing : 25-Sep-2023**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2023-24

PAN	AFQPD0749E		
Name	KAMAL KUMAR DUGAR		
Address	GROUND FLOOR , 181, MAHATMA GANDHI ROAD, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700007		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	302428311250923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	57,03,400
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	57,03,400
	Net tax payable	5	17,42,907
	Interest and Fee Payable	6	705
	Total tax, interest and Fee payable	7	17,43,612
	Taxes Paid	8	19,27,307
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,83,700
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by KAMAL KUMAR DUGAR in the capacity of Self having PAN AFQPD0749E from IP address 27.58.60.57 on 25-Sep-2023 17:39:00 DSC Sl.No & Issuer 3551083 & 4943944665591549626CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated Barcode/QR Code

AFQPD0749E03302428311250923ea55f7c74481e0e3c4eea9a00a4f5a5e91d6958a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name :	KAMAL KUMAR DUGAR		
Father's Name :	MOHAN LAL DUGAR		
Address(O) :	GROUND FLOOR, 181, MAHATMA GANDHI ROAD, Kolkata, KOLKATA, WEST BENGAL-700007		
Email ID :	kkenterprises2016@gmail.com		
Mobile No. :	9836161889		
Permanent Account No :	AFQPD0749E	Date of Birth :	03/03/1974
Gender :	Male		
Status :	Individual	Resident Status	Resident
Previous year :	2022-2023	Assessment Year :	2023-2024
Ward/Circle :		Return :	ORIGINAL

Computation of Total Income

Income Heads	Income Before Set off		Income After Set off
Income from Salary	**3910000**		**3710000**
Income from House Property	**-200000**		**0**
Income From Business or Profession	**783175**		**783175**
Income from Capital Gains	**0**		**0**
Income from Other Sources	**1470224**		**1470224**
Gross Total Income			**5963399**
Less : Deduction under Chapter VIA			**260000**
Total Income			**5703399**
Rounding off u/s 288A			**5703400**
Income Taxable at Normal Rate		5703400	
Income Taxable at Special Rate		0	

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	1523520	
Total Tax		**1523520**
Add : Surcharge (1523520 * 0.1)		**152352**
Total		**1675872**
Add : Health and Education Cess		**67035**
Total		**1742907**
Less : TDS/TCS		1177307
Assessed Tax		**565600**
Less : Advance Tax		750000
Add : Interest u/s 234C (705)		**705**
Amount Refundable		**183700**
Amount Refundable Rounded Off u/s 288 B		**183700**

COMPREHENSIVE DETAIL

Income from salary **3710000**

Name of employer : K.K. ORGANOSYS & POLYMERS PVT LYD

Employment Period(In Month) : 12

Particular	**Total**	**Exempted**	**Taxable**

	Amount	Amount	Amount
Gross Salary	2760000	0	2760000
Allowance :			
Sub-Total	**2760000**	**0**	**2760000**

Name of employer : K.K. EMULSIONS PRIVATE LIMITED
Employment Period(In Month) : 12

Particular	**Total Amount**	**Exempted Amount**	**Taxable Amount**
Gross Salary	1200000	0	1200000
Allowance :			
Sub-Total	**1200000**	**0**	**1200000**
Grand-Total	**3960000**	**0**	**3960000**
Standard Deduction			50000
Total Taxable Salary			**3910000**
Note: House Property Setoff			200000

Income From House Property (Loss) **0**

Self Occupied Property **-200000**

TOWER-9, 6TH FLOOR, BURO SHIBTALA, KOLKATA 700038

Annual letable Value		Nil	
Less:Deduction u/s 24		-200000	
Current Financial year Interest	433430		
Total	433430		
Amount of Interest Restricted to maximum limit u/s 24(b) (Ownership 50%)	-200000		
Total of House Property			-200000
Loss adjusted with Salary			200000

Income from Business & Profession Details **783175**

K.K. ENTERPRISES			
Net Profit As Per P&L A/c		2408524	
Add:Items Inadmissible/for Separate Consideration		651447	
Depreciation Separately Considered	651447		
Sub Total		3059971	
Less:Items Admissible/for Separate Consideration		2276796	
Depreciation Allowed as Per IT Act	651447		
Any other amount allowable as deduction	1625349		
Income From K.K. ENTERPRISES		783175	
Total of Business & Profession			**783175**

Income From Capital Gain(s) **0**

Income From ST Cap.Gain (111 A) (as per anx. attached)	**-50781**
Total Capital Gain(s)	**0**

Income From Other Sources **1470224**

Interest on Bank Savings		13738
Interest on SB Account	13738	
Interest on Bank FDR		4416
1. Interest on FDR	4416	
Other Interest		192158
Interest on Loan	187265	

Interest on Income Tax Refund	4893	
<u>Other Income</u>		1259912
Miscellaneous Income	857	
Dividend income other than u/s 2(22)(e)	565600	
Dividend income other than u/s 2(22)(e)	690200	
Dividend income other than u/s 2(22)(e)	46	
Dividend income other than u/s 2(22)(e)	72	
Dividend income other than u/s 2(22)(e)	562	
Dividend income other than u/s 2(22)(e)	2575	
Total Income		**1470224**
Total of Other Sources		**1470224**

<u>Deductions Under Chapter VIA</u> **260000**

Description		**Gross Amount**	**Deductable Amount**
u/s 80C In Respect of Investments		626436	150000
Life Insurance Premium	572815		
Repayment of housing loan (principal)	53621		
u/s 80D Medical Insurance Premium		**67517**	**25000**
Self/Spouse/Child			
Premium Amount	67517		
Health Check Amount	0		
Medical Expenditure	0		
u/s 80U Person with disability		75000	75000
u/s 80TTA (Interest on deposit in saving account)		10000	10000

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	**TAN**	**Section**	**Head of Income**	**Amount Paid**	**TDS Amount**
K K ORGANOSYS AND POLYMERS PVT LTD	CALK05837G	192		2760000	766480
K K EMULSIONS PRIVATE LIMITED	CALK09258E	192		1200000	249600
Total				**3960000**	**1016080**
K K ORGANOSYS AND POLYMERS PVT LTD	CALK05837G	194A	OS-Income From Other Source	7890	789
K K EMULSIONS PRIVATE LIMITED	CALK09258E	194A	OS-Income From Other Source	172832	17304
WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED	CALW05053G	194A	BP-Income From Business Profession	6626	663
Total				**187348**	**18756**
K K ORGANOSYS AND POLYMERS PVT LTD	CALK05837G	194	OS-Income From Other Source	565600	56560
K K EMULSIONS PRIVATE LIMITED	CALK09258E	194	OS-Income From Other Source	690200	69020
PUNJAB & SIND BANK	DELP10348C	194	OS-Income From Other Source	46	0
LIFE INSURANCE CORPORATION OF INDIA	MUML13465E	194	OS-Income From Other Source	72	0
PUDUMJEE PAPER PRODUCTS LIMITED	PNEP19715D	194	OS-Income From Other Source	562	0
Total				**1256480**	**125580**
KINTEGRA PLASTIPACK LLP	CALK11416G	206C		3114495	3114
MLJP CHEMICALS LIMITED	DELM12523A	206C		2430198	2430

DOSHI KIRTIKUMAR MAHASUKL AL (HUF)	MUMD11311G	206C		7048121	7044
RAJAN B SAVANI	MUMR11847D	206C		4303369	4303
Total				**16896183**	**16891**

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
Axis Bank-	6360206	13/03/2023	06078	350000
Axis Bank-	6360017	15/09/2022	09642	250000
ICICI Bank-	6390340	14/06/2022	24720	150000

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Capital Loss(ST)	2023-2024	50781

KAMAL KUMAR DUGAR

Assessment Year:2023-2024

Statement of ST Capital Gain (111A)

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improvement Cost	Exemption	Exp	Gain/Loss
1	EQUITY SHARES(Equity/Preference Shares)	22/11/2022	1116572	08/02/2022	1154003	0		0	13350	-50781
	Total		1116572		1154003		0	0	13350	-50781

Return Filing Due Date : **31/10/2023** **Return Filing Section :** **139(1)**

Interest Calculated Upto : 22/09/2023

KAMAL KUMAR DUGAR

Depreciation Chart For Assessment Year '2023-2024'

Business Name :K.K. ENTERPRISES

S.No.	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Machinery and plant 15% - Machinery and plant	15.00 %	3706278.00	344841.00	111313.00	0.00	0.00	616016.00	0.00	616016.00	3546416.00
2	Machinery and plant 40% - Machinery and plant	40.00 %	76674.00	0.00	0.00	0.00	0.00	30670.00	0.00	30670.00	46004.00
3	Furniture and fittings 10% - Furniture and fittings	10.00 %	13000.00	5542.00	0.00	0.00	0.00	1854.00	0.00	1854.00	16688.00
4	Intangible Assets 25% - Intangible Assets	25.00 %	11629.00	0.00	0.00	0.00	0.00	2907.00	0.00	2907.00	8722.00
Total			3807581.00	350383.00	111313.00	0.00	0.00	651447.00	0.00	651447.00	3617830.00

Details of Bank Accounts :

No of Bank Account :- 9

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	UTIB0000277	AXIS BANK-BURRA BAZAR [KOLKATA] KOLKATA	922030038272961	Current
2	ICIC0006279	ICICI BANK LIMITED-KOLKATA - BURRA BAZARÃ,Â	627905013886	Current
3	IOBA0000720	INDIAN OVERSEAS BANK-AMRATOLLA	072002000016863	Current
4	UTIB0004107	AXIS BANK-HARE STREET	9210100499399005	Saving
5	BARB0RATANG	BANK OF BARODA-RATANGARH, DIST CHURU	08250100017742	Saving
6	DCBL0000111	DCB BANK LIMITED-JAIPUR	11111500001847	Saving
7	ICIC0006279	ICICI BANK LIMITED-KOLKATA - BURRA BAZARÃ,Â	627901018405	Saving
8	IOBA0000720	INDIAN OVERSEAS BANK-AMRATOLLA	072001000022369	Saving
9	SIBL0000129	SOUTH INDIAN BANK-KOLKATA G.C AVENUE	0129053000103455	Saving

Verified By : KAMAL KUMAR DUGAR

Kamal Kumar Dugar

KAMAL KUMAR DUGAR

M/S.K.K.ENTERPRISES
GROUND FLOOR,181,MAHATMA GANDHI ROAD
KOLKATA-700007

FINANCIAL YEAR ENDING 31.03.2023

ASSESSMENT YEAR 2023-24

PAN NO-AFQPD0749E WARD 43(2) KOL

PROFIT & LOSS ACCOUNT

TO BANK CHARGES	1530.65	By DIRECTOR'S SALARY	3960000.00
TO INTEREST PAID	1625349.00	By BANK INTEREST	13737.00
TO PROFESSIONAL CHARGES	8000.00	By DIVIDEND	1259054.50
TO FLAT INSURANCE	1019.00	By FIRM PROFIT (K.K.ENTERPRISES)	2408523.70
TO SHARE OTHER EXPENES	13349.77	By INTEREST RECEIVED	187265.00
TO HOME LOAN PROCESSING CHARGES	16356.00	By MISC INCOME	857.00
TO HOME LOAN INSURANCE	17611.00	By INTEREST ON IT RETURN	4893.00
TO INTEREST ON HOME LOAN	216715.00		
TO SHORT TERM SHARE LOSS	37431.03		
TO NET PROFIT (TRANSFERRED TO CAPITAL A\C)	5896968.75		
	7834330.20		**7834330.20**

BALANCE SHEET

CAPITAL ACCOUNT			**FIXED ASSETS**		
BALANCE AS PER LAST A\C	23048938.37		FLAT	800067.00	
ADD: NET PROFIT	5896968.75		LAND & BUILDING	4083469.00	4883536.00
ADD: GIFT	5600000.00				
ADD: LIC MATURITY	266400.00		**INVESTMENT IN BUSINESS**		
ADD: ADITYA BIRLA SUN LIFE	11690.34		K.K.ENTERPRISES		8396668.39
	34823997.46				
			ADVANCE AGAINST FLAT		
			PS VINAK HOMES LLP		4827145.50
LESS:-					
DRAWINGS	511128.71		**INVESTMENT**		
LIFE INSURANCE PREMIUM	572815.34		MUTUAL FUND	199990.00	
MEDICLAIM	67517.00		SOVEREIGN GOLD BOND	11664.00	
INCOME TAX	2046512.23	31626024.18	INVESTMENT IN SHARES (OLD)	111200.00	
			INVESTMENT IN SHARES (NEW)	180287.14	
LOAN(LIABILITY)			KKHEM RESINS AND ADHESIVE PVT LTD	6600000.00	
AJAY DUGAR	200000.00		KKHEM SECURITY SERVICE PVT. LTD.	12300000.00	
KAMAL KUMAR DUGAR (HUF)	4100414.00		K.K. ORGANOSYS & POLYMERS PVT. LTD.	4040000.00	
KANAK DUGAR	250000.00		K.K. EMULSIONS PVT. LTD.	5160000.00	28603141.14
MOHAN LAL DUGAR & OTHERS HUF	2550000.00				
MULTAN CHAND CHHAJER	980000.00		**CURRENT ASSETS**		
RANJIT SINGH DUGAR	400000.00		BANK ACCOUNTS	266619.07	
REKHA DUGAR	300000.00		CASH IN HAND	58093.08	324712.15
SWATI JAIN KOTHARI	300000.00				
SAJJAN DAGA	4500000.00		TAX DEDUCTED AT SOURCE (22-23)	1160416.00	
VIKASH KUMAR KOTHARI	200000.00	13780414.00	TAX COLLECTED AT SOURCE (22-23)	16891.00	1177307.00
			ADVANCE TAX (22-23)	750000.00	
CURRENT LIABILITIES			TDS REFUNDABLE	1562.00	751562.00
ICICI BANK LTD. (HOME LOAN)		3432125.00			
TDS		125509.00			
		48964072.18			**48964072.18**

Kamal Kumar Dugar

M/S K.K. ENTERPRISES
(PROPREITOR: KAMAL KUMAR DUGAR)
181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007
Balance Sheet as at 31st March 2023

PAN-AFQPD0749E

	Particulars	Note No	Figures As At 31/03/2023 (Rs.)	Figures As At 31/03/2022 (Rs.)
I.	***PROPRIETOR'S FUND & LIABILITIES***			
(1)	**Proprietor's Capital**			
	-Proprietor's Capital Account	2	83,96,668.39	82,78,870.69
	Reserve & Surplus		-	-
(2)	**Non-Current Liabilities**			
(a)	Long Term Borrowings		-	-
(b)	Other Long Term Liabilities		-	-
(c)	Long Term Provisions		-	-
(3)	**Current Liabilities**			
(a)	Short Term Borrowings	3	2,95,64,685.11	2,35,98,017.45
(b)	Trade Payables	4	49,26,055.20	1,42,98,363.20
(c)	Other Current Liabilities	5	8,97,892.00	5,01,261.39
(d)	Short Term Provisions		-	-
(e)	Current Tax Liabilities		-	-
	TOTAL (1 TO 3)		**4,37,85,300.70**	**4,66,76,512.73**
I. ASSETS				
(1)	**Non Current Assets**			
(a)	**Property, Plant & Equipments and Intangible Assets**	6		
	(i) Property, Plant & Equipment		36,17,829.25	38,07,579.64
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible assets under development		-	-
(b)	Non Current Investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other Non Current Assets	7	1,16,396.72	1,44,909.00
(2)	**Current Assets**			
(a)	Current Investments			
(b)	Inventories	8	1,42,64,609.17	2,43,85,396.01
(c)	Trade Receivables	9	2,24,25,244.00	1,65,18,395.98
(d)	Cash and Cash Equivalents	10	32,48,150.04	9,08,141.47
(e)	Short Term Loans and Advances		-	-
(f)	Other Current Assets	11	1,13,071.52	9,12,090.63
	TOTAL (1 TO 2)		**4,37,85,300.70**	**4,66,76,512.73**
	Significant Accounting Policies	1		
	See accompanying Notes to Financial Statements			

In Terms of our Report Attached
RAHUL GOENKA & ASSOCIATES
Chartered Accountants

Rahul Goenka

Rahul Goenka
Partner
M.NO.068774
Date : 20/09/2023
UDIN: 23068774BGXNBQ7747

RAHUL GOENKA & ASSOCIATES
KOLKATA
Chartered Accountants

FOR M/S. K.K. ENTERPRISES

For K. K. ENTERPRISES

Kamal Kumar Dugar
Proprietor

KAMAL KUMAR DUGAR

M/S K.K. ENTERPRISES
181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007
Profit & Loss Account for the year ended 31st March 2023

PAN-AFQPD0749E

	Particulars	Note No	Figures As At 31/03/2023 (Rs.)	Figures As At 31/03/2022 (Rs.)
I)	Revenue from Operations	12	11,26,50,774.69	9,71,90,243.32
II)	Other Income	13	20,586.99	-
III)	**TOTAL REVENUE (I + II)**		**11,26,71,361.68**	**9,71,90,243.32**
IV)	**EXPENSES**			
	Cost of Goods Sold	14	9,16,25,503.22	7,86,02,915.01
	Employee Benefits Expenses	15	39,73,119.00	35,39,109.71
	Finance Costs	16	32,07,401.82	21,01,234.33
	Depreciation & Amortization expense		6,51,447.00	6,92,756.00
	Other Expenses	17	1,08,05,366.94	1,02,65,359.06
	TOTAL EXPENSES		**11,02,62,837.98**	**9,52,01,374.11**
V)	**Profit Before Exceptional Items and Tax (III - IV)**		**24,08,523.70**	**19,88,869.21**
VI)	Exceptional Items			
VII)	**Profit Before Tax**		**24,08,523.70**	**19,88,869.21**
VIII)	**Tax Expenses**			
	Current Tax		-	-
	Deferred Tax		-	-
IX)	**Profit/(Loss) after Tax for the period**		**24,08,523.70**	**19,88,869.21**
	Profit transferred to Proprietor's Capital Account		**24,08,523.70**	**19,88,869.21**
	Significant Accounting Policies			
	See accompanying Notes to Financial Statements	1		

In Terms of our Report Attached
RAHUL GOENKA & ASSOCIATES
Chartered Accountants

Rahul Goenka

Rahul Goenka
Partner
M.NO.068774
Date : 20/09/2023
UDIN: 23068774BGXNBQ7747

RAHUL GOENKA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

FOR M/S. K.K. ENTERPRISES

For K. K. ENTERPRISES
Kamal Kumar Dugar
Proprietor

KAMAL KUMAR DUGAR

Note No.

3 SHORT TERM BORROWINGS

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	**Secured Loan**		
(i)	From Bank		
	-Term Loan-I from Canara Bank	-	10,40,219.00
	-Term Loan-II from Canara Bank	-	1,41,670.00
	-Term Loan-III from Canara Bank	-	14,00,000.00
	-Term Loan-IV from Canara Bank	-	13,76,603.00
	-Term Loan-I from Axis Bank	14,00,000.00	-
	-Term Loan-II from Axis Bank	6,23,312.00	-
	-Overdraft form Canara Bank	-	1,09,39,525.45
	-Overdraft form Axis Bank	1,49,22,153.35	-
(a)	**Unsecured Loans**		
(i)	From NBFCs	99,19,219.76	-
(ii)	From Related Parties	17,50,000.00	-
(iii)	From Others	9,50,000.00	87,00,000.00
	Total	**2,95,64,685.11**	**2,35,98,017.45**

4 TRADE PAYABLES

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	**Total outstanding dues of creditors other than micro and small enterprises**		
(i)	-Sundry Creditors for Goods	48,92,299.20	1,36,83,770.20
(ii)	-Sundry Creditors for Services/Expenses	33,756.00	6,14,593.00
	Total	**49,26,055.20**	**1,42,98,363.20**

5 OTHER CURRENT LIABILITIES

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Statutory Dues Payable		
(i)	*-TDS*	86,118.00	84,588.00
(ii)	*-Goods & Service Tax*	6,60,708.00	16,005.00
(iii)	*-Professional Tax*	1,580.00	990.00
(iv)	*-ESIC*	5,276.00	5,039.00
(b)	Advance form Customer	85,173.00	1,70,681.64
(c)	Professional Charges Payable	33,000.00	50,000.00
(d)	Employee Benefit Payable	-	1,38,454.00
(e)	Others Payable	26,037.00	35,503.75
	Total	**8,97,892.00**	**5,01,261.39**

7 OTHER NON-CURRENT ASSETS

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Security Deposit	1,16,396.72	1,44,909.00
Total	**1,16,396.72**	**1,44,909.00**

8 INVENTORIES

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Raw Materials	93,40,958.52	1,85,30,651.97
Packing Material	17,39,790.50	15,55,372.44
Finished Goods	31,83,860.15	42,99,371.60
Total	**1,42,64,609.17**	**2,43,85,396.01**

9 TRADE RECEIVABLES

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Unsecured, Considered Good		
Outstanding for more than 6 months from the date they were due	33,26,629.00	17,98,060.00
Other Outstandings	1,90,98,615.00	1,47,20,335.98
Total	**2,24,25,244.00**	**1,65,18,395.98**

10 CASH & BANK BALANCES

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	**Cash & Cash Equivalents**		
(i)	Cash on Hand	6,60,133.75	4,21,198.75
(ii)	Balance With Banks		
	-in Current Accounts	88,016.29	4,86,942.72
	-in Fixed Deposit	25,00,000.00	-
	Total	**32,48,150.04**	**9,08,141.47**

11 OTHER CURRENT ASSETS

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Balance with Revenue Authorities		
(i)	*-GST*	23,923.52	8,84,460.63
(b)	Prepaid Expenses	33,614.00	-
(c)	Advance Recoverable in cash or kind		
(i)	*-Advance to Employee*	42,630.00	27,630.00
(ii)	*-Other Advances*	12,904.00	-
	Total	**1,13,071.52**	**9,12,090.63**

RAHUL GOENKA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

K. K. ENTERPRISES ★ 181, M. G. ROAD KOLKATA 700 007

Note No.

12 REVENUE FROM OPERATIONS

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Sale of Goods	11,26,50,774.69	9,71,90,243.32
	Total	**11,26,50,774.69**	**9,71,90,243.32**

13 OTHER INCOME

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Interest Income		
	-on Fixed Deposit	182.00	-
	-on Security Deposits	6,625.99	-
	-on Loan	3,779.00	-
(b)	Discount Received	10,000.00	-
	Total	**20,586.99**	**-**

14 COST OF GOODS SOLD

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Purchase of Stock in Trade	-	-
	Sub Total (a)	**-**	**-**
(b)	**Cost of Materials consumed**	**Figure as at 31.03.2022**	**Figure as at 31.03.2021**
(i)	Opening Stock		
	- Raw Materials	1,85,30,651.97	99,12,987.68
	-Packing Material	15,55,372.44	6,50,583.16
(ii)	Add: Purchases	8,15,04,716.38	8,89,69,216.10
(iii)	Less: Closing Stock		
	- Raw Materials	93,40,958.52	1,85,30,651.97
	-Packing Material	17,39,790.50	15,55,372.44
	Sub Total (b)	**9,05,09,991.77**	**7,94,46,762.53**

(c)	**Change in Inventory of Finished Goods, WIP and Stock in Trade**	Figures as at 31.03.2023	Figures as at 31.03.2022
	Opening Inventory		
	-Finished Goods	42,99,371.60	34,55,524.08
		42,99,371.60	**34,55,524.08**
	Closing Inventory		
	-Finished Goods	31,83,860.15	42,99,371.60
		31,83,860.15	**42,99,371.60**
	Sub Total (c)	**11,15,511.45**	**-8,43,847.52**
	Cost of Goods Sold Total	**9,16,25,503.22**	**7,86,02,915.01**

15 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Salary & wages	33,35,362.00	29,46,538.00
Bonus	4,17,100.00	3,89,700.00
Contribution to ESIC	48,727.00	42,756.00
Staff Welfare Expenses	1,71,930.00	1,60,115.71
Total	**39,73,119.00**	**35,39,109.71**

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16 FINANCE COST

	Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
(a)	Interest on loan from banks		
	-Term Loan	2,85,921.50	3,49,029.00
	-Overdraft A/c	11,24,883.88	7,65,430.40
(b)	Interest on unsecured borrowings		
	-to NBFC	1,29,037.44	-
	-to Related Party	3,66,493.00	2,00,441.00
	-to Others	6,80,370.00	6,41,541.00
(c)	Other Borrowing Cost		
	- Interest on Statutory dues	437.00	445.00
	-Loan Processing Charges	6,20,259.00	1,44,347.93
	Total	**32,07,401.82**	**21,01,234.33**

17 OTHER EXPENSES

Particulars	Figures as at 31.03.2023	Figures as at 31.03.2022
Advertisement Expenses	4,000.00	-
Bank Charges	25,073.50	36,678.48
Brokerage & Commision	9,35,533.00	6,64,957.00
Computer Expenses	32,183.75	21,135.05
Conveyance Expenses	1,73,020.00	1,57,080.00
Fuel Charges	26,64,000.00	24,84,000.00
Freight inward	1,24,540.00	1,49,850.00
Freight outward	21,24,355.00	18,32,305.00
Consultancy Fees	3,00,000.00	3,25,000.00
Coolie & Cartage	1,80,550.00	1,75,680.00
Discount & Rebate	57,290.00	39,301.00
Electricity Charges	3,54,427.27	3,85,293.00
Fire Refilling	5,850.00	5,650.00
GST & Other Statutory Expenses for Earlier Year	7,741.00	18,225.00
Insurance Expenses	1,17,164.00	1,49,036.00
License Fees	8,404.00	9,025.00
Miscellaneous Expenses	81,723.30	79,984.67
Mobile & Telephone Charges	34,389.07	37,067.62
Packing & Forwarding Charges	2,61,403.17	5,08,415.49
Postage & Currier Expenses	19,480.00	15,390.00
Printing & Stationary	67,271.60	71,376.23
Professional Charges	38,000.00	51,200.00
Payment to Auditor		
-Income Tax Audit	30,000.00	30,000.00
Rates & Taxes		
-Trade License	1,250.00	1,500.00
-Professional Tax	2,500.00	2,500.00
Repair & Maintenance Charges	77,162.28	48,502.77
Store & Spare Parts Consumed	15,340.00	94,097.75
Sales Promotion Expenses	5,75,400.00	2,99,700.00
Supervision Charges	54,000.00	72,500.00
Transportation Charges	23,27,576.00	24,16,749.00
Travelling Expenses	1,05,740.00	83,160.00
Total	**1,08,05,366.94**	**1,02,65,359.06**

RAHUL GOENKA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

K. K. ENTERPRISES KOLKATA 700 007 181, M. G. ROAD

M/S K.K. ENTERPRISES
181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007
PAN-AFQPD0749E

NOTE :

2 PROPRIETOR'S CAPITAL ACCOUNT AS ON 31.03.2023

NAME OF PROPRIETOR	BALANCE AS ON 01.04.2022	ADDITIONS	DRAWINGS	PROFIT FOR THE YEAR	BALANCE AS ON 31.03.2023
KAMAL KUMAR DUGAR	82,78,870.69	2,60,80,500.00	2,83,71,226.00	24,08,523.70	83,96,668.39
	82,78,870.69	**2,60,80,500.00**	**2,83,71,226.00**	**24,08,523.70**	**83,96,668.39**

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Note No.: 6

Property, Plant & Equipments

Income Tax Depreciation FY 2022-23

Block of Asset	Depn Rate	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions (Rs.)	Depn for the year	Closing WDV
Land	0%	-				-	-
Building	5%	-	-	-		-	-
Building	10%	13,000.00	5,542.36	-		1,854.00	16,688.36
Plant & Machinery	15%	37,06,276.11	3,44,840.95	1,11,313.30		6,16,016.00	35,46,414.36
Plant & Machinery	30%	-	-	-		-	-
Plant & Machinery	40%	76,674.53	-	-		30,670.00	46,004.53
Furniture & Fixture	10%	-	-	-	-	-	-
Intangible Asset	25%	11,629.00	-	-		2,907.00	8,722.00
		38,07,579.64	**3,50,383.31**	**1,11,313.30**	**-**	**6,51,447.00**	**36,17,829.25**

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