

M/S K.K. ENTERPRISES
(PROPREITOR: KAMAL KUMAR DUGAR)
181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007
Balance Sheet as at 31st March 2024

PAN-AFQPD0749E			
Particulars	Note No	Figures As At 31/03/2024 (Rs.)	Figures As At 31/03/2023 (Rs.)
I. PROPRIETOR'S FUND & LIABILITIES			
(1) Proprietor's Capital			
-Proprietor's Capital Account	2	85,32,641.28	83,96,668.39
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	2,90,61,820.67	2,95,64,685.11
(b) Trade Payables	4	6,27,00,958.00	49,26,055.20
(c) Other Current Liabilities	5	10,07,926.97	8,97,892.00
(d) Short Term Provisions		-	-
(e) Current Tax Liabilities		-	-
TOTAL (1 TO 3)		10,13,03,346.92	4,37,85,300.70
I. ASSETS			
(1) Non Current Assets			
(a) Property, Plant & Equipments and Intangible Assets	6		
(i) Property, Plant & Equipment		31,37,385.14	36,17,829.25
(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	1,22,696.72	1,16,396.72
(2) Current Assets			
(a) Current Investments			
(b) Inventories	8	21,08,089.75	1,42,64,609.17
(c) Trade Receivables	9	7,20,03,549.00	2,24,25,244.00
(d) Cash and Cash Equivalents	10	2,37,33,695.57	32,48,150.04
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets	11	1,97,930.74	1,13,071.52
TOTAL (1 TO 2)		10,13,03,346.92	4,37,85,300.70
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 : 16/09/2024
UDIN: 24068774BKFVXY7467



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 2024

PAN-AFQPD0749E				
Particulars		Note No	Figures As At 31/03/2024 (Rs.)	Figures As At 31/03/2023 (Rs.)
I)	Revenue from Operations	12	14,85,29,861.22	11,26,50,774.69
II)	Other Income	13	2,04,196.00	20,586.99
III)	TOTAL REVENUE (I + II)		14,87,34,057.22	11,26,71,361.68
IV)	<u>EXPENSES</u>			
	Cost of Goods Sold	14	12,38,94,084.67	9,16,25,503.22
	Employee Benefits Expenses	15	46,98,364.07	39,73,119.00
	Finance Costs	16	38,66,864.26	32,07,401.82
	Depreciation & Amortization expense		5,71,478.00	6,51,447.00
	Other Expenses	17	1,00,79,099.33	1,07,23,643.64
	TOTAL EXPENSES		14,31,09,890.33	11,01,81,114.68
V)	Profit Before Exceptional Items and Tax (III - IV)		56,24,166.89	24,90,247.00
VI)	Exceptional Items			
VII)	Profit Before Tax		56,24,166.89	24,90,247.00
VIII)	<u>Tax Expenses</u>			
	Current Tax		-	-
	Deferred Tax		-	-
IX)	Profit/(Loss) after Tax for the period		56,24,166.89	24,90,247.00
	Profit transferred to Proprietor's Capital Account		56,24,166.89	24,90,247.00
	Significant Accounting Policies			
	See accompanying Notes to Financial Statements	1		

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

FOR M/S. K.K. ENTERPRISES

For K. K. ENTERPRISES

Kamal Kumar Dugar
Proprietor

KAMAL KUMAR DUGAR

Rahul Goenka
Partner

M.NO.068774

Date : 16/09/2024

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

NOTE :
2 PROPRIETOR'S CAPITAL ACCOUNT AS ON 31.03.2024

NAME OF PROPRIETOR	BALANCE AS ON 01.04.2023	ADDITIONS	DRAWINGS	PROFIT FOR THE YEAR	BALANCE AS ON 31.03.2024
KAMAL KUMAR DUGAR	83,96,668.39	3,09,31,180.00	3,64,19,374.00	56,24,166.89	85,32,641.28
	83,96,668.39	3,09,31,180.00	3,64,19,374.00	56,24,166.89	85,32,641.28



For K. K. ENTERPRISES
Kamal Kumar Dugar
Proprietor

Note No.

3 SHORT TERM BORROWINGS

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Secured Loan		
(i) From Bank		
-Term Loan-I from Axis Bank	12,05,559.00	14,00,000.00
-Term Loan-II from Axis Bank	1,55,828.00	6,23,312.00
-Overdraft from Axis Bank	1,97,97,666.67	1,49,22,153.35
(a) Unsecured Loans		
(i) From NBFCs	79,02,767.00	99,19,219.76
(ii) From Related Parties	-	17,50,000.00
(iii) From Others	-	9,50,000.00
Total	2,90,61,820.67	2,95,64,685.11

4 TRADE PAYABLES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Total outstanding dues of creditors other than micro and small enterprises		
(i) -Sundry Creditors for Goods	6,26,16,060.00	48,92,299.20
(ii) -Sundry Creditors for Services/Expenses	84,898.00	33,756.00
Total	6,27,00,958.00	49,26,055.20

5 OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Statutory Dues Payable		
(i) -TDS	2,65,945.00	86,118.00
(ii) -Goods & Service Tax	2,93,348.72	6,60,708.00
(iii) -Professional Tax	1,940.00	1,580.00
(iv) -ESIC	4,993.00	5,276.00
(b) Advance from Customer	1,69,764.00	85,173.00
(c) Professional Charges Payable	26,500.00	33,000.00
(d) Employee Benefit Payable	2,41,560.00	-
(e) Others Payable	3,876.25	26,037.00
Total	10,07,926.97	8,97,892.00

7 OTHER NON-CURRENT ASSETS

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
Security Deposit	1,22,696.72	1,16,396.72
Total	1,22,696.72	1,16,396.72

8 INVENTORIES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
Raw Materials	9,51,946.40	93,40,958.52
Packing Material	3,05,472.75	17,39,790.50
Finished Goods	8,50,670.60	31,83,860.15
Total	21,08,089.75	1,42,64,609.17

2 TRADE RECEIVABLES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
Unsecured, Considered Good		
Outstanding for more than 6 months from the date they were due	37,99,520.00	33,26,629.00
Other Outstandings	6,82,04,029.00	1,90,98,615.00
Total	7,20,03,549.00	2,24,25,244.00

10 CASH & BANK BALANCES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Cash & Cash Equivalents		
(i) Cash on Hand	6,34,251.75	6,60,133.75
(ii) Balance With Banks		
-in Current Accounts	2,04,37,487.82	88,016.29
-in Fixed Deposit	26,61,956.00	25,00,000.00
Total	2,37,33,695.57	32,48,150.04

11 OTHER CURRENT ASSETS

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Balance with Revenue Authorities		
(i) -GST	6,745.74	23,923.52
(b) Prepaid Expenses	40,210.00	33,614.00
(c) Advance Recoverable in cash or kind		
(i) -Advance to Employee	47,630.00	42,630.00
(ii) -Other Advances	1,03,345.00	12,904.00
Total	1,97,930.74	1,13,071.52



For K. K. ENTERPRISES

Kamal Kumar Datta
Proprietor

Note No.

12 REVENUE FROM OPERATIONS

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Sale of Goods	14,77,79,861.22	11,26,50,774.69
(b) Other Operating Income -Handling Charges	7,50,000.00	-
Total	14,85,29,861.22	11,26,50,774.69

13 OTHER INCOME

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Interest Income -on Fixed Deposit -on Security Deposits -on Loan	1,79,952.00 7,000.00 17,244.00	182.00 6,625.99 3,779.00
(b) Discount Received	-	10,000.00
Total	2,04,196.00	20,586.99

14 COST OF GOODS SOLD

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Purchase of Stock in Trade	-	-
Sub Total (a)	-	-
(b) Cost of Materials consumed	Figures as at 31.03.2024	Figures as at 31.03.2023
(i) Opening Stock - Raw Materials - Packing Material	93,40,958.52 17,39,790.50	1,85,30,651.97 15,55,372.44
(ii) Add: Purchases	11,17,37,565.25	8,15,04,716.38
(iii) Less: Closing Stock - Raw Materials - Packing Material	9,51,946.40 3,05,472.75	93,40,958.52 17,39,790.50
Sub Total (b)	12,15,60,895.12	9,05,09,991.77

(c)	Change in Inventory of Finished Goods, WIP and Stock in Trade	Figures as at 31.03.2024	Figures as at 31.03.2023
	Opening Inventory		
	-Finished Goods	31,83,860.15	42,99,371.60
		31,83,860.15	42,99,371.60
	Closing Inventory		
	-Finished Goods	8,50,670.60	31,83,860.15
		8,50,670.60	31,83,860.15
	Sub Total (c)	23,33,189.55	11,15,511.45
	Cost of Goods Sold Total	12,38,94,084.67	9,16,25,503.22

15 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
Salary & wages	39,68,724.00	33,35,362.00
Bonus	4,98,140.00	4,17,100.00
Contribution to ESIC	44,666.00	48,727.00
Staff Welfare Expenses	1,86,834.07	1,71,930.00
Total	46,98,364.07	39,73,119.00



For K. K. ENTERPRISES

K. K. Enterprises
Proprietor

16 FINANCE COST

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
(a) Interest on loan from banks		
-Term Loan	1,59,729.00	2,85,921.50
-Overdraft A/c	16,06,976.00	11,24,883.88
(b) Interest on unsecured borrowings		
-to NBFC	9,04,410.28	1,29,037.44
-to Related Party	8,25,501.00	3,66,493.00
-to Others	22,689.00	6,80,370.00
(c) Other Borrowing Cost		
- Interest on Statutory dues	20.00	437.00
-Loan Processing Charges	3,47,538.98	6,20,259.00
Total	38,66,864.26	32,07,401.82

17 OTHER EXPENSES

Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
Advertisement Expenses	2,000.00	4,000.00
Bank Charges	4,336.45	25,073.50
Brokerage & Commission	5,89,367.00	9,35,533.00
Computer Expenses	24,084.97	32,183.75
Conveyance Expenses	1,66,319.00	1,73,020.00
Fuel Charges	21,61,280.00	26,64,000.00
Freight inward	1,05,955.00	1,24,540.00
Freight outward	15,70,950.00	21,24,355.00
Handling Charges	8,34,000.00	-
Consultancy Fees	4,00,000.00	3,00,000.00
Coolie & Cartage	2,64,100.00	1,80,550.00
Discount & Rebate	25,100.00	57,290.00
Electricity Charges	2,98,282.00	3,54,427.27
Fire Refilling	20,850.00	5,850.00
GST & Other Statutory Expenses for Earlier Year	-	7,741.00
Insurance Expenses	94,442.00	1,17,164.00
License Fees	15,904.00	8,404.00
Mobile & Telephone Charges	35,721.37	34,389.07
Packing & Forwarding Charges	1,99,307.71	2,61,403.17
Postage & Currier Expenses	23,610.00	19,480.00
Printing & Stationary	50,655.00	67,271.60
Professional Charges	1,28,200.00	38,000.00
Payment to Auditor		
-Income Tax Audit	30,000.00	30,000.00
Rates & Taxes		
-Trade License	500.00	1,250.00
-Professional Tax	2,500.00	2,500.00
Repair & Maintenance Charges	65,348.80	77,162.28
Store & Spare Parts Consumed	33,083.80	15,340.00
Sales Promotion Expenses	9,18,994.54	5,75,400.00
Supervision Charges	54,000.00	54,000.00
Storage & Warehousing Charges	25,000.00	-
Transportation Charges	16,91,782.00	23,27,576.00
Travelling Expenses	1,38,990.00	1,05,740.00
Miscellaneous Expenses	1,04,435.69	81,723.30
Total	1,00,79,099.33	1,07,23,643.64



For K. K. ENTERPRISES

Kamal Kumar Das
Proprietor

Note No.: 6

Property, Plant & Equipments

Income Tax Depreciation

FY 2023-24

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%	16,688.36	-	-	-	1,669.00	15,019.36
Plant & Machinery	15%	35,46,414.36	-	7,542.37	-	5,32,528.00	30,21,428.73
Plant & Machinery	30%	-	-	-	-	-	-
Plant & Machinery	40%	46,004.53	-	83,491.52	-	35,100.00	94,396.05
Furniture & Fixture	10%	-	-	-	-	-	-
Intangible Asset	25%	8,722.00	-	-	-	2,181.00	6,541.00
		36,17,829.25	-	91,033.89	-	5,71,478.00	31,37,385.14

For K. K. ENTERPRISES

K. K. Enterprises

Proprietor

