

M/S K.K. ENTERPRISES
(PROPREITOR: KAMAL KUMAR DUGAR)
181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007
Balance Sheet as at 31st March 2025

PAN-AFQPD0749E			
Particulars	Note No	Figures As At 31/03/2025 (Rs.)	Figures As At 31/03/2024 (Rs.)
I. PROPRIETOR'S FUND & LIABILITIES			
(1) Proprietor's Capital			
-Proprietor's Capital Account	2	(1,11,30,441.96)	85,32,641.28
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	2,57,37,224.31	2,90,61,820.67
(b) Trade Payables	4	-	6,27,00,958.00
(c) Other Current Liabilities	5	5,11,535.05	10,07,926.97
(d) Short Term Provisions		-	-
(e) Current Tax Liabilities		-	-
TOTAL (1 TO 3)		1,51,18,317.40	10,13,03,346.92
I. ASSETS			
(1) Non Current Assets			
(a) Property, Plant & Equipments and Intangible Assets	6		
(i) Property, Plant & Equipment		26,72,425.36	31,37,385.14
(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	1,29,325.11	1,22,696.72
(2) Current Assets			
(a) Current Investments			
(b) Inventories	8	13,84,297.20	21,08,089.75
(c) Trade Receivables	9	59,07,645.00	7,20,03,549.00
(d) Cash and Cash Equivalents	10	43,40,885.73	2,37,33,695.57
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets	11	6,83,739.00	1,97,930.74
TOTAL (1 TO 2)		1,51,18,317.40	10,13,03,346.92
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 : 21.10.2025

UDIN: 25068774BM0VJ92173



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 2025

PAN-AFQPD0749E

Particulars		Note No	Figures As At 31/03/2025 (Rs.)	Figures As At 31/03/2024 (Rs.)
I)	Revenue from Operations	12	17,57,69,336.64	14,85,29,861.22
II)	Other Income	13	2,45,574.39	2,04,196.00
III)	TOTAL REVENUE (I + II)		17,60,14,911.03	14,87,34,057.22
IV)	<u>EXPENSES</u>			
	Cost of Goods Sold	14	16,02,45,252.55	12,38,94,084.67
	Employee Benefits Expenses	15	53,84,515.00	46,98,364.07
	Finance Costs	16	31,62,167.99	38,66,864.26
	Depreciation & Amortization expense		4,99,253.00	5,71,478.00
	Other Expenses	17	47,83,755.73	1,00,79,099.33
	TOTAL EXPENSES		17,40,74,944.27	14,31,09,890.33
V)	Profit Before Exceptional Items and Tax (III - IV)		19,39,966.76	56,24,166.89
VI)	Exceptional Items			
VII)	Profit Before Tax		19,39,966.76	56,24,166.89
VIII)	<u>Tax Expenses</u>			
	Current Tax		-	-
	Deferred Tax		-	-
IX)	Profit/(Loss) after Tax for the period		19,39,966.76	56,24,166.89
	Profit transferred to Proprietor's Capital Account		19,39,966.76	56,24,166.89
	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

Rahul Goenka
Partner
M.NO.068774
Date : 21.10.2025
UDIN: 25068774BM0VJ92173



KAMAL KUMAR DUGAR

Note No.

3 SHORT TERM BORROWINGS

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Secured Loan		
(i) From Bank		
-Term Loan-I from Axis Bank	7,00,002.00	12,05,559.00
-Term Loan-II from Axis Bank		1,55,828.00
-Overdraft form Axis Bank	1,91,50,638.31	1,97,97,666.67
(a) Unsecured Loans		
(i) From NBFCs	58,86,584.00	79,02,767.00
(ii) From Related Parties		-
(iii) From Others		-
Total	2,57,37,224.31	2,90,61,820.67

4 TRADE PAYABLES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Total outstanding dues of creditors other than micro and small enterprises		
(i) -Sundry Creditors for Goods	-	6,26,16,060.00
(ii) -Sundry Creditors for Services/Expenses	-	84,898.00
Total	-	6,27,00,958.00

5 OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Statutory Dues Payable	1,81,429.55	5,66,226.72
(b) Advance form Customer	86,536.00	1,69,764.00
(c) Professional Charges Payable	13,500.00	26,500.00
(d) Employee Benefit Payable	-	2,41,560.00
(e) Others Payable	2,30,069.50	3,876.25
Total	5,11,535.05	10,07,926.97

7 OTHER NON-CURRENT ASSETS

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
Security Deposit	1,29,325.11	1,22,696.72
Total	1,29,325.11	1,22,696.72

8 INVENTORIES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
Raw Materials	10,54,332.75	9,51,946.40
Packing Material	1,44,305.75	3,05,472.75
Finished Goods	1,85,658.70	8,50,670.60
Total	13,84,297.20	21,08,089.75

9 TRADE RECEIVABLES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
Unsecured, Considered Good		
Outstanding for more than 6 months from the date they were due	36,54,327.00	37,99,520.00
Other Outstandings	22,53,318.00	6,82,04,029.00
Total	59,07,645.00	7,20,03,549.00



10 CASH & BANK BALANCES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Cash & Cash Equivalents		
(i) Cash on Hand	4,61,786.75	6,34,251.75
(ii) Balance With Banks		
-in Current Accounts	10,44,712.98	2,04,37,487.82
-in Fixed Deposit	28,34,386.00	26,61,956.00
Total	43,40,885.73	2,37,33,695.57

11 OTHER CURRENT ASSETS

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Balance with Revenue Authorities	-	6,745.74
(b) Prepaid Expenses	24,306.00	40,210.00
(c) Advance Recoverable in cash or kind		
(i) -Advance to Employee	4,96,780.00	47,630.00
(ii) -Other Advances	1,62,653.00	1,03,345.00
Total	6,83,739.00	1,97,930.74



Note No.**12 REVENUE FROM OPERATIONS**

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Sale of Goods	17,41,81,466.64	14,77,79,861.22
(b) Other Operating Income -Handling Charges	15,87,870.00	7,50,000.00
Total	17,57,69,336.64	14,85,29,861.22

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Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Interest Income -on Fixed Deposit -on Security Deposits -on Loan	1,91,589.00 7,364.39 46,621.00	1,79,952.00 7,000.00 17,244.00
Total	2,45,574.39	2,04,196.00

14 COST OF GOODS SOLD

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Purchase of Stock in Trade	-	-
Sub Total (a)	-	-
(b) Cost of Materials consumed	Figures as at 31.03.2025	Figures as at 31.03.2024
(i) Opening Stock - Raw Materials -Packing Material	9,51,946.40 3,05,472.75	93,40,958.52 17,39,790.50
(ii) Add: Purchases	15,95,21,460.00	11,17,37,565.25
(iii) Less: Closing Stock - Raw Materials -Packing Material	10,54,333 1,44,305.75	9,51,946.40 3,05,472.75
Sub Total (b)	15,95,80,240.65	12,15,60,895.12

(c)	Change in Inventory of Finished Goods, WIP and Stock in Trade	Figures as at 31.03.2025	Figures as at 31.03.2024
	Opening Inventory		
	-Finished Goods	8,50,670.60	31,83,860.15
		8,50,670.60	31,83,860.15
	Closing Inventory		
	-Finished Goods	1,85,658.70	8,50,670.60
		1,85,658.70	8,50,670.60
	Sub Total (c)	6,65,011.90	23,33,189.55
	Cost of Goods Sold Total	16,02,45,252.55	12,38,94,084.67

15 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
Salary & wages	46,94,439.00	39,68,724.00
Bonus	5,13,500.00	4,98,140.00
Contribution to ESIC	41,766.00	44,666.00
Staff Welfare Expenses	1,34,810.00	1,86,834.07
Total	53,84,515.00	46,98,364.07



16 FINANCE COST

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
(a) Interest on loan from banks		
-Term Loan	90,011.00	1,59,729.00
-Overdraft A/c	20,47,870.00	16,06,976.00
(b) Interest on unsecured borrowings	-	
-to NBFC	-	9,04,410.28
-to Related Party	7,430.00	8,25,501.00
-to Others	7,20,757.00	22,689.00
(c) Other Borrowing Cost	-	
- Interest on Statutory dues	-	20.00
-Loan Processing Charges	2,96,099.99	3,47,538.98
Total	31,62,167.99	38,66,864.26

17 OTHER EXPENSES

Particulars	Figures as at 31.03.2025	Figures as at 31.03.2024
Advertisement Expenses	-	2,000.00
Bank Charges	6,554.24	4,336.45
Brokerage & Commision	-	5,89,367.00
Computer Expenses	10,863.12	24,084.97
Conveyance Expenses	1,12,227.00	1,66,319.00
Fuel Charges	18,36,000.00	21,61,280.00
Freight inward & Handling Charges	12,90,520.00	9,39,955.00
Freight outward	1,50,090.00	15,70,950.00
Consultancy Fees	3,00,000.00	4,00,000.00
Coolie & Cartage	10,200.00	2,64,100.00
Discount & Rebate	4,350.00	25,100.00
Electricity Charges	4,01,913.00	2,98,282.00
Fire Refilling	15,900.00	20,850.00
Insurance Expenses	94,019.00	94,442.00
License Fees	28,904.00	15,904.00
Mobile & Telephone Charges	45,480.54	35,721.37
Packing & Forwarding Charges	38,100.40	1,99,307.71
Postage & Currier Expenses	10,140.00	23,610.00
Printing & Stationary	24,100.68	50,655.00
Professional Charges	1,25,000.00	1,28,200.00
Payment to Auditor	-	
-Income Tax Audit	35,000.00	30,000.00
Rates & Taxes	12,159.00	3,000.00
Repair & Maintenance Charges	81,700.05	65,348.80
Store & Spare Parts Consumed	27,034.50	33,083.80
Sales Promotion Expenses	-	9,18,994.54
Supervision Charges	-	54,000.00
Storage & Warehousing Charges	-	25,000.00
Transportation Charges	-	16,91,782.00
Travelling Expenses	72,200.00	1,38,990.00
Miscellaneous Expenses	51,300.20	1,04,435.69
Total	47,83,755.73	1,00,79,099.33



M/S K.K. ENTERPRISES

181, MAHATMA GANDHI ROAD, GROUND FLOOR, KOLKATA-700 007

PAN-AFQPD0749E

|NOTE :

2 PROPRIETOR'S CAPITAL ACCOUNT AS ON 31.03.2025

NAME OF PROPRIETOR	BALANCE AS ON 01.04.2024	ADDITIONS	DRAWINGS	PROFIT FOR THE YEAR	BALANCE AS ON 31.03.2025
KAMAL KUMAR DUGAR	85,32,641.28	1,02,02,500.00	3,18,05,550.00	19,39,966.76	(1,11,30,441.96)
	85,32,641.28	1,02,02,500.00	3,18,05,550.00	19,39,966.76	(1,11,30,441.96)



Note No.: 6

Property, Plant & Equipments

Income Tax Depreciation

FY 2024-25

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%	-	-	-	-	-	-
Plant & Machinery	15%	30,21,428.73	34,293.22	-	-	4,58,358.00	25,97,363.95
Plant & Machinery	30%	-	-	-	-	-	-
Plant & Machinery	40%	94,396.05	-	-	-	37,758.00	56,638.05
Furniture & Fixture	10%	15,019.36	-	-	-	1,502.00	13,517.36
Intangible Asset	25%	6,541.00	-	-	-	1,635.00	4,906.00
		31,37,385.14	34,293.22	-	-	4,99,253.00	26,72,425.36

