

AUDITOR'S REPORT

TO
M/S. B.B.C. ENTERPRISE
165, PARNASREE PALLY,
KOLKATA-700060.

I have audited the Balance Sheet as at 31st March, 2020 and the Profit & Loss Account for the year ended 31st March, 2020 of **M/S. B.B.C. ENTERPRISE** annexed thereto. These financial statements are the responsibility of the entity's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.


In my opinion and to the best of my information and according to the explanations given to me, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India :-

- a) In the case of the Balance Sheet, of state of affairs of the assessee as at 31st March, 2020.

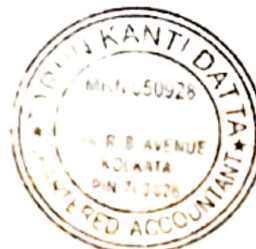
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- b) In the case of the Profit & Loss Account of the **PROFIT** of the assessee for the year ended on that date.

The Auditor's Report on financial Statements.


TARUN KANTI DATTA, F.C.A.
CHARTERED ACCOUNTANT
(MEMBERSHIP REGN NO. : 050928)
UDIN: 20050928AAAAAV7725

Dated, Kolkata
The 7th day of October, 2020.



B/F 1,34,14,494.59

Insecured Loan (From Partners)

| | | |
|----------------------------|--------------|----------------|
| From Mrs. Krishna Banerjee | 33,50,000.00 | |
| From Mr. Bikram Banerjee | 27,50,000.00 | |
| From Mrs. Dalia Chatterjee | 55,00,000.00 | 1,16,00,000.00 |

Current Liabilities

| | | |
|---------------------------------|----------------|----------------|
| Sundry Creditors | 25,14,012.58 | |
| Liabilities for Expenses | 1,82,370.00 | |
| Advance against Sale of Flat | 1,84,22,140.00 | |
| P. Tax (Employees Contribution) | 4,090.00 | |
| CGST | 1,39,728.07 | |
| SGST | 1,39,728.07 | |
| Income Tax Deducted at source | 30,939.00 | 2,14,33,007.72 |

Provision for Taxation

| | | |
|------------------|--|-----------------------|
| For F.Y. 2019-20 | | 5,76,077.00 |
| | | <u>4,70,23,579.31</u> |

B/F

4,10,02,036.00

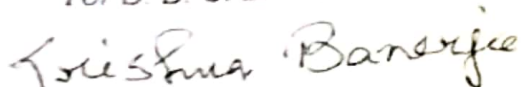
Cash & Bank Balance

| | | |
|--|--------------|-----------------------|
| Cash in hand | 2,41,407.56 | |
| <u>Cash with Bank</u> | | |
| State Bank of India, Parnasree Branch (Current Account No. 10629412010) (IFSC : SBIN0002016) | 57,80,135.75 | 60,21,543.31 |
| | | <u>4,70,23,579.31</u> |

Place: Kolkata

Dated: 7th October 2020

For B. B. C. ENTERPRISE


 Partners

For B. B. C. ENTERPRISE


 Partners



As per my report of even date



TARUN KANTI DATTA

CHARTERED ACCOUNTANT

(Membership Regd. No. 050928)

UDN: 20050129FAAAA V7725
For B. B. C. ENTERPRISE


Partners



for the year ended 31st March, 2020

:- भाग प्रथम

TARUN KANTI DATTA
 CHARTERED ACCOUNTANT
 78A, RASHBHARI AVENUE
 KOLKATA 700026, Phone No. 2466-0079

M/S. B.B.C. ENTERPRISE
 165, Parnasree Pally, Kolkata 700060
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

| Particulars | Amount | Particulars | Amount |
|-----------------------------------|----------------|-----------------------------|----------------|
| Opening Work-in-Progress | 2,60,41,156.00 | By Completed Contract | 1,78,50,650.00 |
| Purchase (Building Materials) | 82,67,622.41 | | |
| Construction Expenses | 32,07,759.28 | By Closing Work-in-Progress | 3,80,84,662.00 |
| Construction Expenses (Drainage) | 44,800.00 | (As taken, value at cost & | |
| CESC Ltd. | 1,36,441.00 | as certified by a Partner) | |
| Labour Charges | 7,250.00 | | |
| Soil Test | 18,000.00 | | |
| K.M.C. Fee | 4,00,779.00 | | |
| Architect Fee | 5,13,590.28 | | |
| Lift Installation Charges | 58,410.00 | | |
| Vendor (Land Purchase) | 1,08,00,000.00 | | |
| Bank Charges | 3,291.18 | | |
| Car Insurance | 21,172.00 | | |
| Car Maintenance | 1,33,829.13 | | |
| Compensatory Rent | 5,22,000.00 | | |
| Computer Maintenance | 6,489.00 | | |
| Filing Fee | 18,750.00 | | |
| | | C/F | 5,02,01,339.28 |
| | | C/F | 5,59,35,312.00 |

For B. B. C. ENTERPRISE
Banerjee
 Partners

For B. B. C. ENTERPRISE
Datta Chatterjee
 Partners



For B. B. C. ENTERPRISE
Rakshit
 Partner

Date of Filing: 18-Oct-2022
 7 Filed
 Assessment Year
 2022-23

(i) In the case of the Balance Sheet, of the affairs of the assessee as at 31st March, 2022 ;

fair view :-

01-Feb-2022

Date of filing: 18-Oct

Assessment Year
2022-23

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| | B/F | | B/F |
|----------------------------------|-----------------------|--|----------------|
| General Charges | 5,02,01,339.28 | | 5,59,35,312.00 |
| Professional Charges | 12,000.00 | | |
| Tally Software Renewal | 55,000.00 | | |
| Labour Insurance | 4,248.00 | | |
| Internet Charges | 25,132.00 | | |
| Mobile Phone Charges | 5,640.00 | | |
| Partners' Remuneration | 5,988.00 | | |
| Registration Fees | 14,40,000.00 | | |
| Profession Tax | 10,22,962.00 | | |
| Audit Fee (Including GST Audit) | 2,500.00 | | |
| Printing & Stationary | 21,500.00 | | |
| Salary & Bonus | 13,787.00 | | |
| Tea & Tiffin | 9,53,650.00 | | |
| Biswakarma Puja Expenses | 23,670.00 | | |
| Discount | 18,640.00 | | |
| Rounded off | 1.59 | | |
| Trade Licence | 2.03 | | |
| Travelling & Conveyance | 1,150.00 | | |
| Depreciation on Fixed Assets | 36,840.00 | | |
| Net Profit C/O | 2,44,863.00 | | |
| | 18,46,399.10 | | |
| | <u>5,59,35,312.00</u> | | |

For B. B. C. ENTERPRISE
Krishna Banerjee
 Partners

For B. B. C. ENTERPRISE
Dalia Chatterjee
 Partners



For B. B. C. ENTERPRISE

Partners

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Schedule - "A"

Date of filing: 18-Oct-2021

Assessment Year
2022-23

M/S B.B.C. Enterprise

165, Parnasree Pally
Kolkata 700 060

Depreciation on Fixed Assets as per Income Tax Act, 1961

Financial Year 2019-2020

Assessment Year 2020-2021

| L No. | Particulars | Balance as on 01.04.2019 | Addition during the year | | Assets Written Off | TOTAL | Rate of Depreciation | Depreciation | Balance as on 31.03.2020 |
|-------|------------------------------|-----------------------------|--------------------------|-----------------------|--------------------------|--------------|-------------------------|--------------|-----------------------------|
| | | | More than 6 Months | Less than 6 Months | | | | | |
| 1 | Furniture & Fixture | 3,677.00 | - | - | - | 3,677.00 | 10% | 368.00 | 3,309.00 |
| 2 | Motor Car (Maruti Alto VX) | 17,444.00 | - | - | 17,444.00 | - | - | - | - |
| 3 | Motor Car (Honda City) | 44,191.00 | - | - | - | 44,191.00 | 15% | 6,629.00 | 37,562.00 |
| 4 | Motor Car (Honda Car) | 10,74,820.00 | - | - | - | 10,74,820.00 | 15% | 1,61,223.00 | 9,13,597.00 |
| 5 | Motor Car (Innova Car) | 4,62,500.00 | - | - | - | 4,62,500.00 | 15% | 69,375.00 | 3,93,125.00 |
| 6 | Air Conditioner Machine | 2,417.00 | - | - | - | 2,417.00 | 15% | 363.00 | 2,054.00 |
| 7 | Machine (Aqpancher) | 3,824.00 | - | - | - | 3,824.00 | 15% | 573.00 | 3,251.00 |
| 8 | Computer & computer Software | 15,830.00 | - | - | - | 15,830.00 | 40% | 6,332.00 | 9,498.00 |
| | | 16,24,703.00 | - | - | 17,444.00 | 16,07,259.00 | | 2,44,863.00 | 13,62,396.00 |

As per my report of even date

Place: Kolkata
Dated: 7th October, 2020

For B. B. C. ENTERPRISE

Krishna Banerjee
Partners

For B. B. C. ENTERPRISE

Dalia Chatterji
Partners



Tarun Kanti Datta
TARUN KANTI DATTA
CHARTERED ACCOUNTANT

(Membership Registration No. 25239)
UPIN: 20050935
For B. B. C. ENTERPRISE

MEMENTO CPC BENGALURI