



A. CHAKRABARTI & Co.

CHARTERED ACCOUNTANTS
265, B. B. GANGULI STREET
KOLKATA 700 012
Phone: 033-22379028

AUDITOR'S REPORT

Report on the Financial Statements

We have audited the affirming financial statements of M/S BASBHUMI, Prop. Debabrata Bhattacharjee (PAN- AFNPB5701P) which comprises the Balance Sheet as at 31st March 2022, & the Statement of Profit and Loss and for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Firm in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Firm as at 31st March 2022;
- ii. in the case of the statement of profit and loss, of the profit for the year ended 31st March 2022;



Place: Kolkata
Dated: 28-09-2022

For A. CHAKRABARTI & Co.


CHARTERED ACCOUNTANT

UDIN: 22007674AWAKDM8500
FRN:0305057E Mem. No :007674

28/9/22

BASBHUMI
 8R, ROY PARA BYE LANE, KOLKATA-700050
 PAN:-AFNPB5701P
 PROP. DEBABRATA BHATTACHARJEE
 BALANCE SHEET AS AT 31ST MARCH 2022

| LIABILITIES | AMOUNT RS. | AMOUNT RS. | ASSETS | AMOUNT RS. | AMOUNT RS. |
|--|------------|-----------------------|---|--------------|-----------------------|
| CAPITAL A/C (Note-VI) | | 1,38,73,562.29 | LAND AND BUILDING | | 45,26,780.00 |
| | | | COMPUTER | | 94,511.94 |
| | | | MOTOR CAR | | 96,519.00 |
| | | | SUNDRY DEBTORS (NOTE-II) | | 47,14,440.63 |
| LOAN (NOTE-IV) | | 60,68,452.10 | LOAN AND ADVANCE (NOTE-I) | | 29,99,000.00 |
| | | | WORK-IN-PROGRESS | | 98,99,051.00 |
| PROVISION FOR INCOME TAX | | | ADVANCE TAX | | 50,000.00 |
| FOR 2019-20 | 26,164.00 | | GST | | 3,960.40 |
| FOR 2020-21 | 53,244.00 | 79,408.00 | TDS RECEIVABLE | | 1,56,403.83 |
| | | | S/d with Nepal Chandra Ghosh Office Rent | | 2,40,000.00 |
| SUNDRY CREDITORS & OTHER LIABILITIES (NOTE-V) | | 32,98,906.28 | Sd for rent Supriya Basu | | 54,000.00 |
| | | | INVESTMENT IN PARTNERSHIP FIRM | | |
| | | | GREEN HOUSE PROJECT (Invst) | -4,17,196.28 | |
| | | | MODERN CONSTRUCTION GROUP (INVST.) | -2,48,583.07 | |
| | | | Structure India (INVST) | 7,55,346.74 | 89,567.39 |
| | | | CASH & BANK BALANCE | | |
| | | | CASH AT BANK (NOTE-III) | 3,62,817.95 | |
| | | | CASH-IN-HAND | 33,276.53 | 3,96,094.48 |
| | | 2,33,20,328.67 | | | 2,33,20,328.67 |

In terms of our Report of even date

A. CHAKRABARTI & Co.
Chartered Accountant

A. Chakrabarti
Chartered Accountant
FRN:0305057E, Membership No. 007674
Date: 28/09/2022



For BASBHUMI

D. Shillachy
Proprietor

BASBHUMI

88, ROY PARA BYE LANE, KOLKATA-700050

PAN:-AFNPB5701P

PROP. DEBABRATA BHATTACHARJEE

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

| EXPENSES | AMOUNT RS. | INCOME | AMOUNT RS. |
|-----------------------------------|----------------|----------------------|----------------|
| WORK-IN-PROGRESS | 1,21,99,163.31 | CONSTRUCTION SERVICE | 71,40,515.57 |
| PURCHASE OF CONSTRUCTION MATERIAL | 1,22,28,761.51 | SALE OF FLAT | 1,49,03,982.50 |
| CAR HIRE CHARGES@12% | 3,18,800.00 | WORK-IN-PROGRESS | 98,99,051.00 |
| C E S C | 38,675.00 | | |
| CONSTRUCTION EXPENSES | 6,32,085.00 | | |
| CAR HIRE CHARGES | 2,35,408.61 | | |
| PROJECT EXPENSES | 34,62,979.65 | | |
| EMPLOYMENT BENEFIT EXPENSES | 7,75,349.00 | | |
| REPAIRS & MAINTENANCE | 14,300.00 | | |
| AUDIT FEE | 15,000.00 | | |
| BANK CHARGES | 3,141.54 | | |
| CARRIAGE | 30,856.00 | | |
| CAR RUNNING EXP | 56,176.44 | | |
| CONSULTENCY CHG | 3,65,312.00 | | |
| DONATION & SUBSCRIPTION | 10,500.00 | | |
| ELECTRIC CHARGES | 82,610.00 | | |
| OFFICE EXPENSES | 24,084.53 | | |
| OFFICE RENT | 1,84,775.00 | | |
| PRINTING & STATIONERY | 2,000.00 | | |
| PROFESSIONAL TAX | 900.00 | | |
| PROPERTY TAX | 54,922.00 | | |
| REGN. CHARGES FOR AGGREGMENT | 10,041.00 | | |
| TELEPHONE AND MOBILE CHARGES | 15,354.29 | | |
| NET PROFIT | 11,82,354.19 | | |
| | 3,19,43,549.07 | | 3,19,43,549.07 |

In terms of our Report of even date

A. CHAKRABARTI & Co.
Chartered Accountant

A. Chakrabarti

Chartered Accountant

FRN:0305057E, Membership No. 007674

Date: 28/09/2022

28/9/22



For BASBHUMI

D. Shillacharya

Proprietor

BASBHUMI

8R, ROY PARA BYE LANE, KOLKATA-700050

PAN:-AFNPB5701P

PROP. DEBABRATA BHATTACHARJEE

FY: 2021-2022

NOTE-I**LOAN AND ADVANCE (ASSETS)**

| | Amount Rs. |
|---------------------------------|----------------------------|
| MOLOY RANJAN KAR | 1,50,000.00 |
| ANUSUA BANERJEE | 14,99,000.00 |
| UMA PAL AND N.PATRA OTHRS. | 10,00,000.00 |
| NEMAI RANJAN MUKHERJEE & OTHRS. | 2,50,000.00 |
| SUPRIYA BASU | 1,00,000.00 |
| TOTAL | <u>29,99,000.00</u> |

NOTE-II**LIST OF SUNDRY DEBTORS**

| | Amount Rs. |
|--|----------------------------|
| DHAR REALTORS PVT.LTD | 17,505.00 |
| Filter & Protect | 4,75,000.00 |
| Kolkata Metro Rail Corporation Limited | 4,50,689.29 |
| Partha Baidya | 2,75,000.00 |
| Sabyasachi Mukherjee | 5,10,000.00 |
| Sadhu Pandit | -4,00,000.00 |
| SIDDHA HAPPY VILLE LLP | 1,78,819.09 |
| SIDDHA REAL ESTATE DEVELOPMENT PVT LTD | 9,25,377.00 |
| Soma Guha Thakurta | -4,99,970.00 |
| TRANSTONNELSTROY AFCONS JOINT VENTURE | 27,82,020.25 |
| | <u>47,14,440.63</u> |

NOTE-III**CASH AT BANK**

| | Amount Rs. |
|------------------------------------|---------------------------|
| AXIS CA 026010200004022 | 68,885.67 |
| CBI CA A/c No 1140712170 | 1,38,161.60 |
| CBI SB A/C NO. 1140654025 | 3,297.27 |
| ICICI BANK SB A/C NO. 018701535604 | 1,17,541.24 |
| IOB CA 008202000002452 | 5,241.22 |
| IOB SB A/C NO. 008201000013772 | 13,062.74 |
| SBI A/C NO. 40438996753 CA A/C | 16,628.21 |
| | <u>3,62,817.95</u> |

NOTE-IV**LOAN LIABILITY**

| | Amount Rs. |
|---------------------------------|----------------------------|
| LOAN FROM IDFC FIRST BANK LIMIT | 27,840.00 |
| Loan From LIC | 3,33,529.00 |
| LOAN FROM L&T FINANCE | 26,27,583.10 |
| LOAN FROM NIRMALYA DE BHOWMIK | 12,79,500.00 |
| LOAN FROM TAPAS DEBNATH | 4,50,000.00 |
| Loan From Subhas Ch Roy | 8,50,000.00 |
| LOAN FR. SANJAY SHAH | 5,00,000.00 |
| TOTAL | <u>60,68,452.10</u> |



For BASBHUMI

A handwritten signature in blue ink, appearing to read 'D. Bhattacharjee'.

Proprietor

| Capital Account (Note-VI) | Amount Rs. |
|---------------------------------------|------------------------------|
| Opening Capital | 1,32,17,420.00 |
| Life Insurance Premium | -4,51,162.66 |
| Medical Insurance Premium | -33,046.00 |
| Drawings | -6,21,953.36 |
| Profit/Loss From Partnership Firm | 3,45,247.12 |
| Profit/Loss From Prop. Business | 11,82,354.19 |
| RECEIVED FR. DIFF. LIFE INSURANCE CO. | 72,974.00 |
| Receive From Apra Bhattacharya | 40,000.00 |
| Remuneration From Partnership Firm | 1,20,000.00 |
| Saving BANK INTEREST | 1,729.00 |
| | <u>1,38,73,562.29</u> |

NOTE-V

LIST OF SUNDRY CREDITORS AND LIABILITIES

| LIST OF SUNDRY CREDITORS AND LIABILITIES | Amount Rs. |
|---|----------------------------|
| ABDUL GOFOUR & SONS | 3800.00 |
| AKJ ENGINEERS PRIVATED LIMITED | 4521.00 |
| ARMATIX INDIA PVT.LTD | 1038.00 |
| BAGCHI & ASSOCIATES | 51571.00 |
| DURGA ENTERPRISE | 174200.00 |
| DURGA TRADERS | 124590.00 |
| JANAPRIYA ENTERPRISE | 16806.00 |
| Jotun India Private Limited | 20001.00 |
| MANISONS MARKETING (P) LTD. | 15300.00 |
| M/S D.N. SINHA & CO. | 5616.00 |
| Other Creditors | 824795.00 |
| Satkavi Equipments & Rentals Pvt Ltd | 110055.00 |
| Shah Transport | -110786.60 |
| SOUTHERN STEEL | 23640.00 |
| V.V. MARBLE & GRANITE | 68465.98 |
| GST | 45,200.90 |
| ACCOUNTING CHARGES PAYABLE | 1,50,000.00 |
| Adv. Received for Flat Sale | 15,75,000.00 |
| AUDIT FEES PAYABLE | 25,000.00 |
| EMPLOYEES PROVIDENT FUND ORGANIZATION-EPFC | 64,192.00 |
| Salary & Wages Payable | 1,05,901.00 |
| | <u>32,98,906.28</u> |

In terms of our Report of even date

A. CHAKRABARTI & Co.
Chartered Accountant



For BASBHUMI

D. Chakrabarty
Proprietor

A. Chakrabarti
Chartered Accountant
FRN:0305057E, Membership No. 007674
Date: 28/09/2022 *28/9/22*
Place: Kolkata
UDIN: 22007674AWAKDM8500