

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2021 - 2022

OF

BK REALITY AND CONSTRUCTION (OPC)
PRIVATE LIMITED

20, ABINASH BANERJEE LANE,
HOWRAH-711104

BY
AUDITORS :

SURENDRA YAMUNA AND ASSOCIATES

CHARTERED ACCOUNTANTS

3/2, BHAGWAN GANGULY LANE, HOWRAH, HOWRAH-
711101 WEST BENGAL

BK REALITY AND CONSTRUCTION (OPC) PRIVATE LIMITED
CIN : U70100WB2017OPC223801
BALANCE SHEET AS AT 31/03/2022

In ₹

Particulars	Note	31/03/2022	31/03/2021
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	500000.00	500000.00
Reserves and surplus	2.2	(41448.00)	(41448.00)
Money received against share warrants		-	-
		458552.00	458552.00
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		0.00	0.00
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	2.3	1226980.00	-
Short-term provisions	2.4	47440.00	4500.00
		1274420.00	4500.00
TOTAL		1732972.00	463052.00
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.5	17418.09	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		17418.09	0.00
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		17418.09	0.00
Current assets			
Current investments	2.6	-	-
Inventories	2.7	893142.00	-
Trade receivables	2.8	-	98435.00
Cash and cash equivalents	2.9	822411.91	42764.00
Short-term loans and advances	3.0	-	317390.00
Other current assets	3.1	-	4463.00
		1715553.91	463052.00
TOTAL		1732972.00	463052.00

In terms of our attached report of even date
For SURENDRA YAMUNA AND ASSOCIATES

CHARTERED ACCOUNTANTS
FRN : 0324040E

S. K. Singh
SURENDRA KUMAR SINGH
(PARTNER)
M. NO. : 059551
UDIN: 22059551AOC PWN661



For BK REALITY AND CONSTRUCTION (OPC)
PRIVATE LIMITED

BK REALITY AND CONSTRUCTION
(OPC) PRIVATE LIMITED.

Tusar Kanti Mondal
Director
TUSAR KANTI MANDAL
(06983691)

(DIN : 06983691)

BK REALITY AND CONSTRUCTION (OPC) PRIVATE LIMITED
CIN : U70100WB2017OPC223801
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2022

In ₹

Particulars	Note	31/03/2022	31/03/2021
Revenue from operations		-	-
Other income	3.2	-	169452.00
Total Income		0.00	169452.00
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	3.3	(893141.91)	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense	3.4	2581.91	-
Other expenses	3.5	890560.00	167108.00
Total expenses		0.00	167108.00
Profit before exceptional and extraordinary items and tax		-	2344.00
Exceptional items		-	-
Profit before extraordinary items and tax		-	2344.00
Extraordinary Items		-	-
Profit before tax		-	2344.00
Tax expense:	3.6		
Current tax		-	370.00
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		-	1974.00
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		-	1974.00
Earnings per equity share:			
Basic		-	-
Diluted		-	-

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FRN : 0324040E

S. K. Singh

SURENDRA KUMAR SINGH
(PARTNER)
M. NO. : 059551
UDIN: 22059551AOC PWN6610

For BK REALITY AND CONSTRUCTION (OPC)
PRIVATE LIMITED

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(OPC) PRIVATE LIMITED.

Tusar Kanti Mondal

Director

TUSAR KANTI MANDAL
(06983691)

(DIN : 06983691)



NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022**2.1 Share Capital**

Particulars	In ₹	
	31/03/2022	31/03/2021
Authorised		
100000 (100000) Equity Shares of ₹ 10/- Par Value	1000000.00	1000000.00
Issued	1000000.00	1000000.00
50000 (50000) Equity Shares of ₹ 10/- Par Value	500000.00	500000.00
Subscribed	500000.00	500000.00
50000 (50000) Equity Shares of ₹ 10/- Par Value	500000.00	500000.00
Paidup	500000.00	500000.00
50000 (50000) Equity Shares of ₹ 10/- Par Value Fully Paidup	500000.00	500000.00
	500000.00	500000.00

2.2 Reserve and Surplus

Particulars	In ₹	
	31/03/2022	31/03/2021
Profit and Loss Opening	(41448.00)	(43422.00)
Amount Transferred From Statement of P&L	0.00	1974.00
	(41448.00)	(41448.00)
	(41448.00)	(41448.00)

2.3 Other Current Liabilities

Particulars	In ₹	
	31/03/2022	31/03/2021
Other payables		
Other Current Liabilities		
Advance against booking	301980.00	0.00
Loan from Director	925000.00	0.00
	1226980.00	0.00

2.4 Short Term Provisions

Particulars	In ₹	
	31/03/2022	31/03/2021
Tax Provision		
Current Tax	0.00	370.00
Others	47440.00	4130.00
	47440.00	4500.00



2.5 Property, Plant and Equipment

In ₹

Particulars	Gross			Depreciation			Impairment			Net					
	Opening	Addition	Deducti on	Revaluat ion	Closing	Opening	During Period	Deducti on	Other Adj.	Closing	During Period	Reversal	Closing	Opening	Closing
Furniture and Fixtures	20000.00				20000.00		2581.91			2581.91				20000.00	17418.09
Grand Total	20000.00	0.00	0.00	0.00	20000.00	0.00	2581.91	0.00	0.00	2581.91	0.00	0.00	0.00	20000.00	17418.09
Previous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



2.6 Current investments

In ₹

Particulars	31/03/2022	31/03/2021
	0.00	0.00

2.7 Inventories

In ₹

Particulars	31/03/2022	31/03/2021
Work in Progress	893142.00	0.00
	893142.00	0.00

2.8 Trade receivables

In ₹

Particulars	31/03/2022	31/03/2021
Trade Receivable		
Unsecured considered good	0.00	98435.00
	0.00	98435.00

Ageing Schedule as at 31/03/2022

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Ageing Schedule as at 31/03/2021

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

2.9 Cash and cash equivalents

In ₹

Particulars	31/03/2022	31/03/2021
Cash in Hand	10251.01	42764.00
Balances With Banks		
Balance With Scheduled Banks		
Current Account	812160.90	0.00
	822411.91	42764.00

3.0 Short-term loans and advances

In ₹

Particulars	31/03/2022	31/03/2021
Loans and advances to others		
Unsecured, considered good loan	0.00	317390.00
	0.00	317390.00

3.1 Other current assets

In ₹

Particulars	31/03/2022	31/03/2021
Preliminary Expenses	0.00	4463.00
	0.00	4463.00

3.2 Other income

In ₹

Particulars	31/03/2022	31/03/2021
Miscellaneous	0.00	169452.00
	0.00	169452.00



3.3 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In ₹

Particulars	31/03/2022	31/03/2021
Opening		
Closing	0.00	0.00
Increase/Decrease	893141.91	0.00
	(893141.91)	0.00

Details of Changes in Inventory

Particulars	31/03/2022	31/03/2021
Work in Progress		
W.I.P	(893141.91)	0.00
	(893141.91)	0.00

3.4 Depreciation and amortisation expense

In ₹

Particulars	31/03/2022	31/03/2021
Depreciation & Amortisation		
Depreciation Tangible Assets	2581.91	0.00
	2581.91	0.00

3.5 Other expenses

In ₹

Particulars	31/03/2022	31/03/2021
Manufacturing Service Costs Expenses		
Power and Fuel	5900.00	0.00
Repairs Maintenance Charges Of Plant and Machinery	5550.00	0.00
Administrative and General Expenses		
Telephone Postage	4325.00	7980.00
Printing Stationery	7778.00	23760.00
Auditors Remuneration	17700.00	4130.00
Managerial Remuneration	12000.00	12000.00
Electricity Expenses	5860.00	6780.00
Travelling Conveyance	33746.00	28750.00
Other Administrative and General Expenses		
Miscellaneous Purchase and Expense	186192.00	43820.00
accounting expense	18000.00	8500.00
Preliminary Expense	4463.00	8928.00
Labour Charges	324552.00	0.00
JCB Hire Charges	87400.00	0.00
Diesel & Petrol	5900.00	0.00
Commission	44894.00	0.00
Duties & Taxes	10000.00	0.00
Conversion Cost	116300.00	0.00
Other Expenses	0.00	22460.00
	890560.00	167108.00

3.6 Tax expense

In ₹

Particulars	31/03/2022	31/03/2021
Current tax	0.00	370.00
	0.00	370.00

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