

M/s. BASU & HAJRA BUILDERS
ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135
BALANCE SHEET as at 31/03/2023

[Figures are in Rupees]

| | | SCHEDULE | AS AT 31/03/2023 | AS AT 31/03/2022 |
|---|-----------------|----------|-------------------------|-------------------------|
| SOURCES OF FUND | | | | |
| 1) PARTNERS' CAPITAL ACCOUNT | | | | |
| Arup Kumar Basu | (54,832,940.00) | | | |
| Susanta Hajra | (58,161,782.00) | 1 | (112,994,722.00) | (102,696,796.00) |
| 2) LOANS & BORROWINGS | | | | |
| a) Secured Loans | | | - | - |
| b) Unsecured Loans | | | - | - |
| TOTAL [(1) + (2)] | | | (112,994,722.00) | (102,696,796.00) |
| APPLICATION OF FUNDS | | | | |
| 1) FIXED ASSETS: | | | | |
| WDV AS AT 01/04/2022 | | 2 | 2,187,741.00 | 2,561,091.00 |
| Add. Purchased during the Year | | | 9,600.00 | - |
| | | | 2,197,341.00 | 2,561,091.00 |
| Less: Depreciation | | | 322,258.00 | 373,350.00 |
| NET BLOCK | | | 1,875,083.00 | 2,187,741.00 |
| 2) INVESTMENTS | | | - | - |
| A) CURRENT ASSETS , LOANS & ADVANCES | | | | |
| a) Inventories | | | 11,618,168.00 | 11,119,253.00 |
| b) Work-in-Progress | | | - | - |
| c) Sundry Debtors | | | 150,000.00 | - |
| d) Advance to Supplier | | | 20,166,049.00 | - |
| c) Other Current Assets & Advances | | 3 | 502,684.00 | 3,404,074.00 |
| d) Cash & Bank Balances | | 4 | 9,472,986.00 | 15,500,770.00 |
| | | | 41,909,887.00 | 30,024,097.00 |
| B) CURRENT LIABILITIES & PROVISIONS | | | | |
| a) Sundry Creditors | | | 69,609,097.00 | 51,602,549.00 |
| b) Other Liabilities | | 5 | 86,676,515.00 | 82,260,085.00 |
| c) Provision for Taxation | | | 494,080.00 | 1,046,000.00 |
| | | | 156,779,692.00 | 134,908,634.00 |
| NET CURRENT ASSETS [(A) - (B)] | | | (114,869,805.00) | (104,884,537.00) |
| 4) MISCELLANEOUS EXPENDITURE | | | | - |
| 5) ACCUMULATED LOSSES | | | | - |
| TOTAL [(1) + (2) + (3) + (4) + (5)] | | | (112,994,722.00) | (102,696,796.00) |

Schedules 1 to 5 and Notes to the Accounts form an integral part of the Balance Sheet.

Per Our Report Attached in Form. 3CB of even date
For M/s. PRASANTA GHOSH & CO
Chartered Accountants

Parthamitra
PARTHA MITRA
(PARTNER)
FIRM REGN NO. 311074E
M.No. 061582
KOLKATA :28/09/ 2023
UDIN: 23061582BGYFBR2445



For M/s. BASU & HAJRA BUILDERS

Partner :
Basu & Hajra Builders

Arup Basu

Partner

Basu & Hajra Builders,

Susanta Hajra

Partner

M/s. BASU & HAJRA BUILDERS
ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2023

[Figures are in Rupees]

| | | | YEAR ENDED 3/31/2023 | YEAR ENDED 3/31/2022 |
|-----|---|---|-------------------------|-------------------------|
| 1) | INCOME | | | |
| i) | Sales | | 86,918,365.00 | 241,098,625.00 |
| ii) | Other Miscellaneous Income | | 182,163.00 | 15,973.00 |
| | Total | | 87,100,528.00 | 241,114,598.00 |
| 2) | COST OF GOODS SOLD | | | |
| a) | Opening Stock (Including W.I.P) | | 11,119,253.00 | 26,042,858.00 |
| | Add. Purchases (Less Returns) | | 43,703,118.00 | 62,435,677.00 |
| | Less. Closing Stock (Including W.I.P) | | 11,618,168.00 | 88,478,535.00 |
| | | | 43,204,203.00 | 77,359,282.00 |
| b) | Other Direct Expenses | 6 | 24,431,970.00 | 115,668,490.00 |
| | Total [(a) + (b)] | | 67,636,173.00 | 193,027,772.00 |
| 3) | GROSS PROFIT [(1) - (2)] | | 19,464,355.00 | 48,086,826.00 |
| 4) | Sales, administrative & other expenses | 7 | 16,118,501.00 | 36,782,136.00 |
| 5) | Interest | | - | - |
| 6) | Profit before depn. & tax [(3) - (4)] | | 3,345,854.00 | 11,304,690.00 |
| 7) | Depreciation | | 322,258.00 | 373,350.00 |
| 8) | Profit Before Tax [(5) - (6)] | | 3,023,596.00 | 10,931,340.00 |
| 9) | Provision for Taxation | 8 | 494,080.00 | 1,046,000.00 |
| 10) | Profit after tax [(7) - (8)] | | 2,529,516.00 | 9,885,340.00 |
| 11) | Interest on Capital | | - | 604,662.00 |
| | Partners' Salary | | 1,440,000.00 | 1,440,000.00 |
| 12) | Balance transferred to Partners' Capital Account [(10) - (11)+(12) - (13)] | | 1,089,516.00 | 7,840,678.00 |

Schedule 6, 7 & 8 and Notes to the Accounts from an integral part of the Profit and Loss Account.

Per Our Report Attached in Form. 3CB of even date
For M/s. PRASANTA GHOSH & CO
Chartered Accountants

Parthamitra

PARTHA MITRA
(PARTNER)
FIRM REGN NO. 311074E
M.No. 061582
KOLKATA :28/09/ 2023
UDIN: 23061582BGYFBR2445



For M/s. BASU & HAJRA BUILDERS

Partner :

Basu & Hajra Builders

Amf Basu

Partner

Basu & Hajra Builders

Prasanta Hajra

Partner

M/s. BASU & HAJRA BUILDERS
ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

[Figures are in Rupees]

SCHEDULE 1

PARTNERS' CAPITAL ACCOUNT

| <u>1. ARUP KUMAR BASU</u> | <u>As at 31/03/2023</u> | <u>As at 31/03/2022</u> |
|--|-------------------------|-------------------------|
| Opening Balance | (53,087,698.50) | 636,369.50 |
| Add:Capital Introduction | - | 200,000.00 |
| Add: Income Tax Refund | - | - |
| Add: Net Profit/Loss for the year (SHARE OF PROFIT) | 544,758.00 | 3,920,339.00 |
| Add: Partner's Salary | 720,000.00 | 720,000.00 |
| Add: Interest on Capital | - | 76,365.00 |
| Less : Drawings | 3,010,000.00 | 58,640,772.00 |
| Closing Balance | (54,832,940.50) | (53,087,698.50) |

| <u>2. SUSANTA HAJRA</u> | <u>As at 31/03/2023</u> | <u>As at 31/03/2022</u> |
|--|-------------------------|-------------------------|
| Opening Balance | (49,609,097.00) | 4,402,485.50 |
| Add:Capital Introduction | - | - |
| Add: Income Tax Refund | - | - |
| Add: Net Profit/Loss for the year (SHARE OF PROFIT) | 544,758.00 | 3,920,339.00 |
| Add: Partner's Salary | 720,000.00 | 720,000.00 |
| Add: Interest on Capital | - | 528,298.00 |
| Less : Drawings | 9,817,443.00 | 54,777,734.00 |
| Closing Balance | (58,161,782.00) | (49,609,097.00) |

Basu & Hajra Builders

Arup Basu

Partner

Basu & Hajra Builders

Susanta Hajra

Partner



SCHEDULE 2

M/s. BASU & HAJRA BUILDERS

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Fixed Assets Schedule for the year 2022-23

| SL NO | NATURE OF ASSETS | RATE OF DEPRECA TION (%) | W.D.V AS ON 1/04/2022 | ADDITION DURING THE YEAR | | TOTAL | DEPRECIATION DURING THE YEAR | W.D.V AS AT 31/03/2023 |
|-------|----------------------|--------------------------|-----------------------|-------------------------------|-------------------------------|---------------------|------------------------------|------------------------|
| | | | | FROM 01/04/2022 TO 30/09/2022 | FROM 01/10/2022 TO 31/03/2023 | | | |
| 1 | FURNITURE & FITTINGS | 10% | 89,961.00 | - | - | 89,961.00 | 8,996.40 | 80,964.60 |
| 2 | MOTOR CAR | 15% | 1,948,814.00 | - | - | 1,948,814.00 | 292,321.80 | 1,656,492.20 |
| 3 | SCOOTY | 15% | 43,542.00 | - | - | 43,542.00 | 6,531.40 | 37,010.60 |
| 4 | COMPUTER | 40% | 88.00 | 9,600.00 | - | 9,688.00 | 3,874.80 | 5,813.20 |
| 5 | LAND & BUILDING | 10% | 105,336.00 | - | - | 105,336.00 | 10,533.60 | 94,802.40 |
| | TOTAL | | 2,187,741.00 | 9,600.00 | - | 2,197,341.00 | 322,258.00 | 1,875,083.00 |



Basu & Hajra Builders
Basu
Partner

Basu & Hajra Builders
Sensanki Wajra
Partner

M/s. BASU & HAJRA BUILDERS
 ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135
 [Figures are in Rupees]

| SCHEDULE 3 OTHER CURRENT ASSETS & ADVANCES: | | |
|--|---|---|
| PARTICULARS | AS AT 3/31/2023 AMOUNT (₹) | AS AT 3/31/2022 AMOUNT (₹) |
| Advance Income Tax | 350,000.00 | 1,700,000.00 |
| TDS on Cash Withdrawal | 152,094.00 | 77,044.00 |
| Income Tax Refundable | 590.00 | 8,030.00 |
| Loans & Advances | - | 1,619,000.00 |
| | 502,684.00 | 3,404,074.00 |

| SCHEDULE 4: CASH & BANK BALANCES | | |
|---|---|---|
| PARTICULARS | AS AT 3/31/2023 AMOUNT (₹) | AS AT 3/31/2022 AMOUNT (₹) |
| United Bank of India | 9,271,879.00 | 15,337,229.00 |
| HDFC Bank | 159,007.00 | 116,991.00 |
| Cash - in - Hand | 42,100.00 | 46,550.00 |
| | 9,472,986.00 | 15,500,770.00 |

| SCHEDULE 5: OTHER LIABILITIES: | | |
|---|---|---|
| PARTICULARS | AS AT 3/31/2023 AMOUNT (₹) | AS AT 3/31/2022 AMOUNT (₹) |
| Duties & Taxes | 229,658.00 | (6,678,148.00) |
| Advance against Flat | 30,185,006.00 | 12,691,294.00 |
| Payable to Land Owner | 21,293,100.00 | 31,200,000.00 |
| Accounting Charges | 240,000.00 | 240,000.00 |
| Other Outstanding Liabilities | 34,699,751.00 | 44,777,939.00 |
| Audit Fees | 29,000.00 | 29,000.00 |
| | 86,676,515.00 | 82,260,085.00 |

Basu & Hajra Builders

Amf Basu

Partner

Basu & Hajra Builders

Susanta Hajra

Partner



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[Figures are in Rupees]

| SCHEDULE 6 Other Direct Expenses | | |
|-------------------------------------|---|---|
| PARTICULARS | For the year ended 3/31/2023 AMOUNT (₹) | For the year ended 3/31/2022 AMOUNT (₹) |
| Fabricating & Misc Fittings | 968,510.00 | 5,191,561.00 |
| Land Owner Payment | 9,906,900.00 | 90,071,459.00 |
| Land Conversion Charges | 800,000.00 | - |
| Installation Charges | - | 240,000.00 |
| Lift Material | - | 1,508,475.00 |
| Labour Charges | 12,756,560.00 | 18,656,995.00 |
| | 24,431,970.00 | 115,668,490.00 |

| SCHEDULE 7 Sales, administrative & other expenses | | |
|--|---|---|
| PARTICULARS | For the year ended 3/31/2023 AMOUNT (₹) | For the year ended 3/31/2022 AMOUNT (₹) |
| Accounting Charges | 345,000.00 | 345,000.00 |
| Audit Fees | 29,000.00 | 29,000.00 |
| Bank Charges | 11,278.00 | 11,172.00 |
| Bonus | 355,000.00 | 250,000.00 |
| Car Insurance | - | 72,567.00 |
| Carriage Inward | - | 3,926,353.00 |
| Commission | 989,784.00 | 816,715.00 |
| Coolie & Cartage | 127,285.00 | 17,989.00 |
| Delevery Charges | 720.00 | 2,000,000.00 |
| Drawing Charges | 62,500.00 | 442,451.00 |
| Electricity Charges | 671,440.00 | 8,302,555.00 |
| Electricity Connection Charges | 5,292,153.00 | 24,000.00 |
| Fire Extinguisher | 70,000.00 | 2,717,230.00 |
| General & Misc. Expenses | 922,072.00 | 2,025,000.00 |
| Incentive | 45,000.00 | 8,800.00 |
| JCB Hire Charges | 29,700.00 | 600,000.00 |
| Land Brokery Charges | - | 2,840,000.00 |
| Drahting & Registration Charges | - | 3,390.00 |
| Newspaper & Periodicals | - | 2,500.00 |
| Professional Tax | 383,851.00 | - |
| Poer & Fuel | 57,079.00 | 103,887.00 |
| Printing & Stationery | 190,600.00 | 943,450.00 |
| Repair & Maintenance | - | - |
| Reversal of CGST Input Credit | 2,698,447.00 | 1,159,522.00 |
| Reversal of SGST Input Credit | 2,698,447.00 | 1,159,522.00 |
| Salary & Wages | - | 2,561,500.00 |
| Security Charges | 360,106.00 | 432,014.00 |
| Site Expenses | 540,348.00 | 5,007,341.00 |
| Subscription | - | 873,967.00 |
| Telephone Charges | 3,510.00 | 2,686.00 |
| Testing Charges | 32,000.00 | 15,000.00 |
| Travelling & Conveyance | 203,181.00 | 88,525.00 |
| | 16,118,501.00 | 36,782,136.00 |

| SCHEDULE 8 Provision for Taxation | | |
|--|---|---|
| PARTICULARS | For the year ended 3/31/2023 AMOUNT (₹) | For the year ended 3/31/2022 AMOUNT (₹) |
| Provision for Current Income Tax (F.Y. 22-23) | 494,080.00 | 1,046,000.00 |
| | 494,080.00 | 1,046,000.00 |

Basu & Hajra Builders
Amj Basu
 Partner

Basu & Hajra Builders
Prasanta Hajra
 Partner

