# A. K. TIBREWAL & ASSOCIATES LLP

#### (Chartered Accountants)

6A, Kiran Shankar Roy Road, 2nd Floor, Kolkata - 700 001 • Please call on land line no. 4062 100 or 2262 7901

#### FORM NO. 3CB

[ See rule 6G(1)(b) ]

Audit Report under section 44AD of the Income Tax Act,1961 in the case of a person referred to in clause(b) of sub-rule(1) of rule 6G

We have examined the Balance Sheet as at 31st March, 2023 and the Profit and Loss Account for the year ended on that date attached herewith, of BALAJI PROJECTS, PADAM PUKUR STREET, TARKESHWAR, WB (Permanent Account no. AARFB7901J)

We certify that the Balance Sheet and Profit and Loss Account are in agreement with the books of account maintained at the above-mentioned address.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion, proper books of account have been kept by the assessee so far as appears from our examination of books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:

i) in the case of the Balance Sheet, of the state of affairs of the assessee as at 31st March, 2023;
 ii) in the case of the Profit and loss Account, of the Profit of the assessee for the year ended 31st March, 2023.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. In our opinion and to the best of my information and according to explanations given to us, the particulars given in the said From No. 3CD and annexures thereto are true and correct.

Place: Kolkata Dated: 20.07,2023

UDIN: 23060366BGRNIN 5089

For A.K. TIBREWAL & ASSOCIATES LLP CHARTERED ACCOUNTANTS

> MANISH BAJORIA PARTNER

> > Mem. No. 060366

Firm Regn No. 323548E/E00012

#### FORM NO. 3CD

[See rule 6 G (2)]

Statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961

	P/	ART - A
1.	Name of the Assessee	Balaji Projects
2.	Address	Premises No22, Padampukur Street,
		Tarkeswar
		West Bengal - 712410
3.	Permanent Account No.	AARFB7901J
4.	Whether the assessed is liable to pay indirect tax like	Yes Registration No Agentification No.
	excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or, GST number or any other identification number allotted for the same.	13/4/11/2013/20
5.	Status	Partnership Firm
6.	Previous year from	From 01/04/2022 To 31/03/2023
7.	Assessment year	2023-24
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore
8A	Whether the assessee has opted for taxation under section 115BA/ 115BAA / 115BAB / 115BAC / 115BAD	NO

PART - B

 (a) If firm or Association of persons, indicate names of I AN partners/members and their profit sharing ratios.
 In case of AOP, whether shares of members are indeterminate or unknown?

ANNEXURE - 1

(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

No Change

 (a) Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)

S.No.	Sector	Sub Sector	Code
1	Real Estate Developer	Real Estate Developer	9028
			-

10 (b) If there is any change in the nature of business or profession, the particulars of such change.

S.No	Business	Sector	Sub Sector	Code
	NONE			

 (a) Whether books of account are prescribed under section 44 AA, if yes, list of books so prescribed.

No

(b) List of books of account maintained and the address at which the books of accounts are kept.

(in case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Cash & Bank Book, Journal, Sales & Purchase Register, General Ledger, Party & Stock Ledger

(Books are generated by computer)

Books of accounts are kept at:

Premises No.-22, Padampukur Street,

Tarkeswar

West Bengal - 712410

Caxmilat Xeffin

Sanfre Bild Warders

Payten

Partner

(c) List of books of account and nature of relevant documents As mentioned in Para 11(b) above and examined. Voucher, Bills, GST Returns etc. 12. Whether the Profit & Loss Account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the No relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). 13. (a) Method of accounting employed in the previous year. Mercantile System (b) Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the No Change immediately preceding previous year. (c) If answer to(b) above is in the affirmative give detail of Not Applicable such change, and the effect thereof on the profit or loss. Serial **Particulars** Increase in profit Decrease in profit (Rs.) ---- Not Applicable -----(d) Whether any adjustment is required to be made to the profits or loss for complying with the provision of Income Computation and Disclosure Standards notified under section 145(2) . (e) If answer to (d) above is in affirmative, give details of such | Not Applicable adjustments: ANNEXURE - 2 (f) Disclosure as per ICDS ANNEXURE - 3 14. (a) Method of valuation of closing stock employed in the Lower of Cost or Net Realisable Value previous year. (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss. 15. Give the following particulars of the capital asset converted into stock-in-trade: -None (a) Description of capital asset. (b) Date of acquisition: (c) Cost of acquisition; (d) Amt at which the asset is converted into stock-in-trade. 16. Amounts not credited to the Profit and Loss Account being-(a) the items falling within the scope of Section 28: Nil (b) the proforms credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax, or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; (c) escalation claims accepted during the previous year; Nil (d) any other item of income; Nil (e) capital receipt, if any Nil 17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by

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any authority of a State Government referred to in section 43CA or 50C.

No



Partiel

please furnish:

- 18. Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-
  - (a) Description of asset/block of assets.
  - (b) Rate of depreciation
  - (c) Actual cost or written down value, as the case may be.
  - (ca) Adjustment made to the written down value under section 115BAC/115BAD
  - (cb) Adjustment made to the written down value of intangible assets due to excluding value of goodwill of a business or profession
  - (cb) Adjusted Written down value
  - (d) Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use, including adjustments on account of-
    - (i) Purchase Value
    - (ii) Central Value Added Tax credit claimed & allowed under the Central Excise Rules 1944, in respect of assets acquired on or after 1st March, 1994
    - (iii) change in rate of exchange of currency, and
    - (iv) subsidy or grant or reimbursement, by whatever name called.
  - (e) Deductions
  - (f) Depreciation allowable
  - (g) Written down value at the end of the year.
- Amount admissible under Sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iii), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA & 35E

Amount debited to profit and loss account

Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

- (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. (Section 36(1)(ii)).
  - (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)
- (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

As per Annexure A	
attached to audited	<b>Financial Statement</b>

Nii

Not Applicable

Not Applicable

Nil

Not Applicable

Nature	Serial	Particulars	Amount in
Capital Expenditure		NII	-
	10000		
Personal Expenditure		Nil	
A.K. are also an are also are also an are also an are also are			2.5
Advertisement expenditure in any souvenir, brochure,		NI	
tract or pamphlet or the like published by a political party			
Expenditure incurred at clubs being entrance fees		Nii	
and subscription.			
Expenditure incurred at clubs being cost for club		Nil	
services and facilities used.		lear O	
Expenditure by way of penalty or fine for violation of		Nii	
any law for the time being force	- "		- 0
Expenditure by way of any other penalty or fine not		Nil	1/2
covered above		-	
Expenditure incurred for any purpose which is an	7-36	Nil	1 27
offence or which is prohibited by law			1/2

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Parties

	(b) amounts inadmissible under Section 40(a);	31
	(i) as payment to non-resident referred to in sub-clause(i)	j
	<ul> <li>(A) Details of payment on which tax is not deducted:</li> <li>(B) Details of payment on which tax has been deducted.</li> </ul>	Ni
	but has not been paid during the previous year or in	1
	the subsequent year before the expiry of time	Nil
	prescribed under section 200(1)	1
	(ii) as payment referred to in sub-clause (ia)	4
	(A) Details of payment on which tax is not deducted:	Nii
	(B) Details of payment on which tax has been deducted	LANCE CO.
	but has not been paid on or before the due date	Nil
	specified in sub- section (1) of section 139.	1
	(iii) under sub-clause (ic) [Wherever applicable]	Nil
	(iv) under sub-clause (iia)	[ Nil
	(v) under sub-clause (iib) (vi) under sub-clause (iii)	Nil
	(vi) under sub-clause (iii)	Nil
	(viiii) under sub-clause (v)	Nil
	14 NO	l Nil
	(c) Amounts debited to profit and loss account being,	Nil
	interest, salary, bonus, commission or remuneration	Nil
	inadmissible u/s 40(b)/40(ba) and computation thereof;	1
	(d) Disallowance/deemed income under section 40A(3):	Ĺ
	(A) On the basis of the examination of books of account and other	Ĭ
	relevant documents/evidence, whether the expenditure covered- under section 40A(3) read with rule 6DD were made by account	Yes
	payee cheque drawn on a bank or account payee bank draft. If not	I
	please furnish the details:	I
	(B) On the basis of the examination of books of account and other	
	relevant documents / evidence, whether the cayment referred to in	Yes
	section 40A(3A) read with rule SDD were made by account passes	ies
	cheque drawn on a bank or account payee bank draft if not pleane.	
	furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A).	W.
	4604	ii
	(e) provision for payment of gratuity not allowable under	NII
	Section 40A(7)	
	(f) any sum paid by the assessee as an employer not allowable	KWW.
	under Section 40A(9);	Nil
	33.55.55.55.55.55.65%	
	(g) particulars of any liability of a contingent nature.	Nil
	Andrews in the second of the s	M270
	(h) amount of deduction inadmissible in terms of section 14A in	Nil
	respect of the expenditure incurred in relation to income which I	
	does not form part of the total income;	
	(i) propert leader-table and the	
	(i) urnount inadmissable under the provise to section 36(1)(iii)	Nil
22.	Amount of Interest inadmissible under section 23 of the Micro,	610
	Small and Medium Enterprises Development Act, 2006	Nil
	1	
23.	Particulars of payments made to persons specified under Section	ANNEXURE - 4
	40A(2)(b).	
24	Amounts deemed to be profit.	7925
	Amounts deemed to be profits and gains under Section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil
	The second of SanG.	
25.	Any amount of profit chargeable to tax under Section 41 and I	Nil
	computation thereof.	390

FOR BALAJI PROJECTS Scrawy Pat Koffin Pattne:

Santosh Wornan

Partner

26. (i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) (f) or (g) of section 43B, the liability for which :-(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year (a) paid during the previous year; (b) not paid during the previous year: (B) was incurred in the previous year and was (a) paid on or before the due date for furnishing the return Annexure - 5 of income of the previous year under Section 139(1); (b) not paid on or before the aforesaid date. \*State whether Sales Tax, Goods and Services tax, Customs duty. Excise duty or any other indirect tax, levy, coss, impost etc. is No passed through the Profit and Loss Account. 27. (a) Amount of Central Value Added Tax credits availed of or utilised Annexure - 6 during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. (b) Particulars of income or expenditure of prior period credited or Nil debited to the Profit and Loss Account. 28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are aubstantially interested, without consideration or for inadequate consideration as referred to in section 55(2)(viia), if yes, please furnish the details of the same. 29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market Not Applicable value of the shares as referred to in section 55(2)(viib), if yes, please furnish the details of the same. 29. A (a) Whether any amount is to be included as Income chargeable uner the head 'income from other sources' as No referred to in clause (ix) of sub-section (2) of section 58? (b) If yes, please furnish the following details: B (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as No referred to in clause (x) of sub-section (2) of section 56? (b) If yes, please furnish the following details: Details of any amount borrowed on hundi or any amount due None thereon ( including interest on the amount borrowed ) repaid, otherwise than through an account payee cheque [Sec-69D] 30. A (a) Whether primary adjustment to transfer price, as referred to in subsection (1) of section 92CE, has been made during the previous No (b) If yes, please furnish the following details: Under which clause Amount (in Whether the excess money yes, what if no, the amount (in Rs.) of Expected of sub-soction (1) of Rs.) of primary THE EXCESS imputed interest income on available with the associated date of money has been section 92CE adjustment such excess money which enterpose is required to be recatriation of primary adjustment has not been repatriated repatriated to India as per the regalristed money in is made? within the prescribed time provisions of sub-section (2) of DD/MM/YYY section 92CE prescribed two Y format - Hence Not Applicable B (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one No crore rupees as referred to in sub-section (1) of section 94B.

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Fart 9

SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tux, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	expendi forward section (	of interest ture brought as per sub- 4) of section 948	expendi forward	of interest ture carried as per sub- of section 94B
			2	A.Y.	Amount	A.Y.	Amount

30. C (a) Whether the assessee has entered into as impermissible avoidance arrangement, as referred to in Section 96, during the previous year?

(b) If yes, please furnish the following details:

SNo	Nature of Avoidance Arrangement	Others	Amount of Tax Benefit in the pravious year arising , in aggregate , to all the perties to the
	NONE	NONE	NONE

31. (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

0200000	or Repaid by
_	Clearing

 (b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

No.	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Cheque or Bank Draft or	If Loan or Deposit taken or Repaid by Cheque or Bank Oratt whether Sares by Repaid by Account Payer Cheque or Bank Draft
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31. (ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

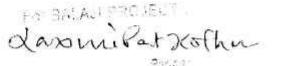
S. No	Name of the Payer	Address of the Payer	Permanent Account Number (If available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt
$\Box$			NIL	******	77	1.00

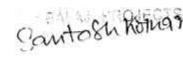
31. (bb) Particulars of each receipt in an amount exceeding the limit specified in section 289ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.

S. No	Name of the Payer	Address of the Payer	Permanent Account Number (If available with the assessee) of the Payer	Amount of receipt (in Rs.)
		*******	NIL	

31. (bc) Particulars of each payment made in an amount exceeding the time specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:

S. Name of No the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)	Date of payment
		NIL		





Page 6

31. (bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft during the previous year.

S. No	Name of the Payee	Address of the Payee	Permanent Account Number (# available with the assessee) of the Payer	Amount of receipt (in Rs.)
H		***************************************		

\*(Particulars at (bir), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office saving pank, a cooperative bank or in the case of transactions referred to in section 259SS or in case of persons referred to in Notification No. S. O. 2065(E) dated 3rd July, 2017)

31. (c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 299T made during the previous year:-

t was Repaid by or Repaid by Che or Bank Draft or tronic Clearing by Repaid by Acc System Payee Cheque or Draft

31. (d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.

of the Payer  Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
-

31. (e) Particulars of repayment of loan or deposit or any specified advance in amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.

S. No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank druft which is not an account payoe cheque or account payon bank draft
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\*(Particulars at (c),(d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government Company, banking company or a corporation established by a Central, State or Provincial Act.)

 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:-(Serial No. Assessment Year, Nature of loss/allowance (in Rupees), Amount as returned (in Rupees), Amount as assessed (give reference to relevant order), Remarks)

Nii

(b) whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79

Not Applicable

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

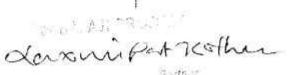
No

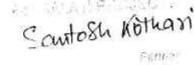
(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

No

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.

Not Applicable





 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed

Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.

 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish;

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If yes please furnish the details:

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded:

(i) Opening Stock;

(ii) Purchases during the previous year,

(lii) Sales during the previous year;

(iv) Closing Stock;

(v) Shortage/excess, if any.

(b) In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished product and by-products.

(A) Raw Materials:

(i) Opening Stock;

(ii) Purchases during the previous year;

(iii) Consumption during the previous year.

(iv) Sales during the previous year.

(v) Closing Stock;

(vi) \* Yield of finished product;

(vii \* percentage of yield;

(vii \* shortage/excess, if any

(B) Finished Products/By-products:

(i) Opening Stock;

(ii) Purchases during the previous year;

(iii) Quantity manufactured during the previous year;

(iv) Sales during the previous year;

(v) Closing Stock,

(vi) shortage/excess, if any.

\* Information may be given to the extent available

36. In the case of a domestic company details of tax on distributed profits under Section 115-O in the following form:-

(a) total amount of distributed profits;

(b) amount of reduction as referred to in section 115-O(1A)(i):

(c) amount of reduction as referred to in section 115-O(1A)(ii);

(d) total tax paid thereon;

(e) dates of payment with amounts.

Yes Annexure - 9

Yes Annexure - 10

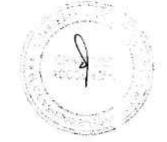
No, Hence Not Applicable Yes Annexure - 11

Annexure - 12

Not Applicable

Not Applicable

Not Applicable



Janomi Patrather

Santosh Kotham

Sho	36.	A(a)	Whether the a nature of divide (22) of section	end as referred	received any to in sub-claus	amount in the se (e) of clause	No	
Not Applicable   Not Applicable	36	A/b)	pulse and the second se		unt Received	_	Date	of Receipt
17. Whether any cost audit was control out, if yes, give the details if eny, of disqualification or disagreement on any matter/flemf value/quantity as may be reported/dentalled by the cost auditor.  18. Whether any audit was conducted under the Central Excise Act. 1944, if yes, give the details if any, or disqualification or disagreement on any matter/flemf-value/quantity as may be reported/dentified by the auditor.  19. Whether any audit was conducted under section 72A of the Finance Act. 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/ heard value/quantity as may be repondendentified by the auditor.  19. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.  10. Details regarding turnover of the assessee  2 Gross profit/furnover  3. Net profit/furnover  4. Stock-in-tradefurnover  5. Material consumed/finished goods produced  11. Please furnish the details of demand raised or refund issued during the previous year under any tax laws often than floome Tax Act. 1861 and Wealth tax Act. 1951 alongwith details of refevant proceedings.  12. (a) Whether the assessee is required to furnish statement in Form No.61 or Fo	50.	( Inter	23.00	, and		anna Not Anntica		or receipt
disqualification or disagreement on any matter/fitem/ value/quantity as may be reportedicentended by the cost auditor  38. Whether any audit was conducted under section or disagreement on any matter/fitem/value/quantity as may be reported/identified by the auditor.  39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services, if yes, give the details, if any, of discussification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.  10. Details regarding turnover, pross profit, etc., for the previous year and preceding previous year in Total turnover of the assessese and turnover of the assessese and turnover in the details required to be furnished by previous year index any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax. Act. 1961 and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax and year under any tax laws other than Income Tax and year under year						and the Applica		
yes, give the details, if any, or disqualification or disagreement on any matteritiem/value/quantity as may be reported/identified by the auditor.  39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matteri item/ value/ quantity as may be reported/identified by the auditor.  10. Details regarding furnover, gross profit, etc., for the previous year and preceding previous year.  Serial Particulars  1 Total Expenditure  2 Gross profit/furnover  3 Net profit/furnover  4 Stock-in-tradeflurnover  5 Material consumed/finished goods produced  (The details required to be furnished for principal items of goods traded or manifactured or services rendered)  11. Please furnish the details of demand ratios of referral issued during it the previous year under any tax laws other than Income Tax Act, 1951 and Wealth tax Act, 1957 alongwith details of relevant proposedings.  12. (a) Whether the assesses is required to furnish statement in Form No.61 or Form No. 618 or Form No. 618  (b) If yes, please furnish the report as referred to in sub-section (2) of section Reporting - Entity  13. Help of Form Due date for furnishing furnishing if furnishing it fu	37.	disqua	lification or disagn	eement on any n	if yes, give the natter/item/ value	details, if any, of e/quantity as may		
Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of discualification or disagreement on any matter? item? value quantity as may be repondedentified by the suditor.    Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.    Serial   Particulars   Previous year   Preceding previous	38.	yes. g	ive the details, if	any, of disqual	fication or disac	programment on any		
Serial Particulars  1 Total turnover of the assessee 2 Gross profit/turnover 3 Net profit/turnover 5 Material consumed/finished goods produced (The delais required to be furnished for pincipal items of goods traded or manufactured or sentices rendered)  1. Please furnish the delais of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act. 1951 and Wealth tax Act. 1957 alongwith defaits of relevant proceedings.  12 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 613 or Form No. 613 or Form No. 614 or Form No. 615 or Department Reporting - Entity  13 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (b) If yes, please furnish the following detaits  S No Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (b) If yes, please furnish the following detaits  S No Whether report has been furnished by the assessee or its parent entity or allernate parent entity or an allernate under the GST  S.No Total Expenditure of enteries registered or not registered under the GST  S.No Total Expenditure of enteries registered or not registered under the GST  S.No Total Expenditure of enteries registered or not registered entities under the cST  S.No Total Expenditure of enteries registered or not registered under the GST	39.	Act, 19 if any	94 in relation to va of disqualificatio	lustion of taxable n or disagreem	services, if yes ent on any mat	give the details.	Not Applicable	
1 Total turnover of the assessed 2 Gross profit/turnover 3 Net profit/turnover 4 Stock-in-trade/turnover 5 Material consumed/finished goods produced (The details required to be furnished for pincipal items of goods traded or manifactured or services rendered)  11. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.  12. (a) Whether the assesses is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B (b) if yes, please furnish the following details  S.No Income Tax Department Reporting - Entity Reporting - Entity  13. (a) Whother the assesses or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section  S.No Whether report has been furnished by the assesses or its parent entity or an alternate parent entity or an alternate parent entity or an alternate under the CST.  S.No Total Refaring to Expenditure of enteries registered or not registered under the CST.  S.No Total Expenditure of enteries registered or not registered under the CST.  S.No Expenditure Goods or Interior Scheme Relating to S	40.	Details	regarding turnov ling previous year:	er, gross profit,	etc., for the pr	evious year and		
1 Total turnover of the assessee 2 Gross profibturnover 3 Net profibturnover 4 Stock-in-trade/furnover 5 Material consumed/finished goods produced (The details required to be furnished by pincipal items of goods traded or manufactured or services rendered)  11. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Weslith tax Act, 1957 alongwith details of relevant proceedings.  12. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form No.61B  (b) if yes, please furnish the following details  S.No Income Tax Department Reporting - Entity  13. (a) Whether the assessee or its perent entity or elternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section  14. (a) Whether the assessee or its parent entity or an alternate parent entity or an alternate parent entity or an alternate under the CST.  S.No Total Expenditure of enteries registered or not registered under the CST.  S.No Total Expenditure of enteries registered or not registered under the CST.  S.No Total Expenditure of enteries registered or not registered under the CST.  S.No Total Expenditure of enteries registered or not registered under the CST.		Se	A 1 TO 1 T		11.		Previous year	Preceding previous
3 Net profuturnover 4 Stock-in-tradefurnover 5 Material consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)  1. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act. 1961 and Weelth tax Act. 1967 alongwith details of relevant proceedings.  42 (a) Whether the assesses is required to furnish statement in Form No.61 or Form No.61A		_			essee			N - 1 - 1 - 1 - 1 - 1 - 1
4 Stock-in-trade-flurnover 5 Material consumed/finished goods produced (The detaits required to be furnished for pincipal items of goods traded or manufactured or services rendered)  1. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1951 and Wealth tax Act, 1957 alongwith details of relevant proceedings.  1. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1951 and Wealth tax Act, 1957 alongwith details of relevant proceedings.  1. Please furnish the form No. 61 or Form No. 618  (a) Whether the assesses furnish the following details  1. Since Income Tax Type of Form Due date for furnishing furnished the details/fransactions about all furnished.  1. Hence Not Applicable ————————————————————————————————————				Marie Control of the				
The details required to be furnished of proclosed its proclosed its proclosed for refund its sevent during the previous year under any tax lows other than Income Tax Act. 1961 and Wealth tax Act. 1957 alongwith details of refund statement in Form No.61 or Form No.61A or Form No.61B  (a) Whether the assessed is required to furnish statement in Form No.61 or Form No.61A or Form No.61B  (b) If yes, please furnish the following details:  S.No Income Tax Department Type of Form Due date for furnishing it furnishing it furnished details/fransactions about all furnishing it furnished to furnish the reporting - Entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286  (b) If yes, please furnish the following details:  S.No Whether the assesses or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286  (b) If yes, please furnish the following details:  S.No Whether report has been furnished by the parent entity or an alternate parent entity in the parent entity or an alternate parent entity in the province in the parent entity in the province in the parent entity		-				1000	Anne	xure - 13
(The detaits required to be furnished for principal items of goods traded or manufactured or services rendered)  1. Please furnish the details of demand raised or refund issued during the previous year under any tax lows other than Income Tax Act. 1961 and Wealth tax Act. 1957 alongwith details of relevant proceedings.  2. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B  (b) if yes, please furnish the following details  S.No Income Tax Type of Form Due date for furnishing furnished details/furnished details/furnished details/furnished details/furnished details/furnished to furnish the report as referred to in sub-section (2) of section 286  (b) if yes, please furnish the following details  S.No Whether the assesses or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286  (b) if yes, please furnish the following details  S.No Whether report has been furnished by the assesse or its parent entity or an alternate parent entity or an alternate parent entity in the report as referred to in sub-section (2) of section 286  (b) if yes, please furnish the following details  S.No Whether report has been furnished by the assesse or its parent entity or an alternate parent entity in the report assesse or its parent entity or an alternate parent entity in the report assessed or its parent entity or an alternate parent entity in the report entity of report assessed or its parent entity or an alternate parent entity in the report entity of report in the repo		1						
Please furnish the details of demand reised or refund issued during the previous year under any tax laws other than Income Tax Act 1961 and Wealth tax Act. 1957 alongwith details of relevant proceedings.    (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form No. 61B   (b) If yes, please furnish the following details   S.No				onsumed/finish	red goods prod	uced	18	
Reporting - Entity   furnished   detaits/ransactions   about all	42	(a) When For (b) If ye	tax Act, 1957 alor tether the assesse m No. 81A or Forr es, please furnish to Income Tax	egwith details of r e is required to fu n No. 618 the following deta	elevant proposedi irnish statement ils Due date for	in Form No.61 or	No   No     If not please furnish list	
Hence Not Applicable  (a) Whother the assesses or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section  (b) If yes, please furnish the following details  S.No. Whether report has been furnished by the assesses or its parent entity or an alternate parent entity in apporting entity (if report.  Hence Not Applicable  (a) Break up of total expenditure of enteries registered or not registered under the GST.  S.No. Total Retaring to Expenditure Goods or Incurred during services ander registered under registered the year exempt from GST. Scheme  Hence Not Applicable  Relating to other registered Entities on tregistered under GST.				,				
(a) Whether the assesses or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section No  288  (b) If yes, please furnish the following details  S.No. Whether report has been furnished by the assesses or its parent entity or an alternate parent entity. Hence Not Applicable  Hence Not Applicable  4 (a) Break up of total expenditure of enteries registered or not registered under the GST.  S.No. Total Relating to Expenditure Goods or Incurred during services ander registered under registered the year exempt from GST. Scheme  Relating to other registered entities entities on tregistered under GST.					Hence	Not Applicable -		
S No Whether report has been furnished by the assessee or its parent entity or an alternate parent entity or an alternate parent entity or an alternate parent entity is parent entity is parent entity is parent entity in parent entity is parent entity in parent entity in parent entity in parent entity is parent entity in parent entity in parent entity in parent entity is parent entity in parent entity	43	liab 286	le to furnish the n	s or its parent en eport as referred	tity or alternate r to in sub-section	eporting entity is	K	
Assessee or its parent entity or an alternate parent entity insporting entity (if report  Hence Not Applicable  Relating to condense registered or not registered under the GST  S.No Total Refaring to Expenditure Goods or entities falling to continue the year exempt from GST Scheme  Relating to condense registered entities of entities and registered under GST  Total Payment to Registered Entities under GST  Relating to condense registered entities entities on tregistered under GST	- 11					Name of	Name of alternate	Date of furnishing of
Hence Not Applicable  (a) Break up of total expenditure of enteries registered or not registered under the GST  S.No Total Refaring to Goods or entities falling to the Incurred during services under registered the year exempt from GST Scheme  Hence Not Applicable  Total Payment to Registered Entities entities on tregistered under GST  Total Payment to Registered Entities under GST						parent entity		
S.No Total Refaring to Expenditure Goods or Incurred during the year exempt from GST Scheme  S.No Total Refaring to Goods or Scheme  Relating to other Registered Entities ontities ontities entities  Total Payment to Registered Entities ontities ontities ontities ontities ontities	1				Hence	Not Applicable -		
Expenditure Goods or Incurred during Services Expenditure entities falling other registered the year exempt from GST Scheme Incurred during to entities other registered entities other registered entities other registered entities other registered under GST	44	(a) Bre und	ak up of total exp or the GST:	enditure of ente	ries registered o	or not registered		
1 4,654,461 2,228,355 2,228,355 2,426,106			Expenditure Incurred during the year	Goods or services exempt from GST	entities falling under Composition	other registered		
	L	- 1	4,654,461			2,228,355	2,228,355	2,426,106

In terms of our report of even date

For A.K.TIBREWAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS Registration No 328548E/E300012

> (FCA MÁNISH BAJORIA) Membership No.060366

PARTNER

Santosh Köthari

Address: 6A, Kiran Shankar Roy Road

KOLKATA - 700 001

2nd Floor

Place : Kolkata Dated : 20 July, 2023

Fither

## Balaji Projects ACCOUNTS FOR THE YEAR PROED 31st MARCH 2023 ( Forming Part of the Form No.3CD )

ANNEXURE: 1
CLAUSE NO.9(a): IF FIRM OR ASSOCIATION OF PERSONS, INDICATE NAMES OF PARTNERS/MEMBERS

SL F Name of the Partners

1 Lacre Pet Kornen

Profit Sharon Ratio

AND THEIR PROFIT SHARING RATIO PERMANENT ACCOUNT NO AFOPKINGIM

2 Santash Kotnon

50%

APOPK9083N

ANNEXURE 3
CLAUSE NO. 13(4) IF ANSWER TO (D) ABOVE IS IN AFFIRMATIVE GIVE DETAILS OF SUCH ADJUSTMENTS.

SI.No.	EDS.	increase in	Decrease in	Net effect
(CDS)	Accounting Policies	FIGHTIMS.)	Proff (Rs.)	(Rs.)
ICDS #				*
ICOS III	Construction Contracts		20	- 8
	Revenue Fupogration			- 5
	Tangible Fixed Assets		<u> </u>	- 5
ICDS VI	Changes in Foreign Exchange Rates		53	23
	I Governmente Grants			30
ICDS VI	Il Secunhas		28	20
	Bernswitz Chists			- 22
ICDS X	Provisions. Contingent catalogs and corongent assets		-	

#### ANNEXURE - 3 CLAUSE NO 1300 DISCLOSURE AS PER ICOS

tcos	Osciosure
Accounting Policies	<ul> <li>a) The assessed has followed fundamental accounting poices of going concern, consistency and accrual.</li> <li>b) The assessed has followed method of Accounting prescribed uts 145 of Income Tax Act, 1961 in preparing the books of accounts.</li> <li>c) No change in accounting potces during the previous year.</li> </ul>
Valuation of Evventonas	a) Inversions of tribled stocks & work in progress are valued at cost value as per method of valuation consistently followed by the assessed in). The assesses follows excusive mailtail of accounting and hence GST is not routed through Profit & Lose Account. However, this does not have any effect on gain/loss for the year since there will be a corresponding dobt in the profit and loss account for respective increase in stock for the amount of GST to be included in closing shock.
Construction Contracts	The assesser is into corretruction business and tallow percentage complete on method
Revenue Herogospon	Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on registration and final hundover of units
Tangible Fixer Assets	Refer to Clause no. 16 of tony 3CD
Government Grants	No government grants received during the year therefore ICDS- VII is not applicable
Boncwing Costs	<ul> <li>a) Capitalisation of burrowing costs ceases when asset is first out to use in case of qualifying secets other than inventory.</li> <li>b) Amount of borrowing costs capitalised during the previous year Rs Nil.</li> </ul>
Provisions Contingent Liabilities and contingent asserts	Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is reasonably contain that there will be an outflow of resources These are reviewed away year and and adjusted to reflect the best current resources. Combigers also contains an adjusted to reflect the best current resources. Combigers are not recognised. Combigers assets are neither recognised nor disclosed in the financial statements.
	Valuation of Eventones  Valuation of Eventones  Construction Contracts  Revenue Herograpion  Tangible Foxes Assets  Government Crapts  Benowing Costs  Provisions Contingent Liabilities and contingent

ANNEXURE - 4 CLAUSE NO.23 ; PARTICULARS OF ALL PAYMENTS MADE

	TO PERSONS SPECIF	TED IN SECTION 40A(2)(b)		
Name of the pecupa     Santosh Kuthuri	EA NO. AFCHK9083N	Rolation Partner	Account Heart Interset	(Amount in ) 745 907
<ol><li>Lawre Pat Kothan</li></ol>	AFC/PKS104M	Partner	Interest	325,798
<ol><li>Sentosh Kotnun.</li></ol>	AFOHKSOSSN	Partner	Share of Profit	938,801
4. Laximi Pat Kothan	AFOPK9101M	Parmer	Share of Profit	938,801
<ol> <li>Santosh Kothon</li> </ol>	AFCPKBUBSN	Pertner	Remuneration	600,000
<ol><li>Laxmi Pat Kothari</li></ol>	AFOFK9161M	Partnur	Remuneration	600,000

Total: 4,149,367

150

Santosh Kothari

#### Balaji Projects ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023 (Forming Part of the Form No.2CD.)

ANNEXURE - 5

CLAUSE NO 26(IXBKII) ANY SUM REFERED IN CLAUSE (b) OF SECTION 43B

WHICH WAS INCURRED IN THE PREVIOUS YEAR AND WAS PAID ON OR BEFORE
THE DUE DATE FOR FURNING THE RETURN OF INCOME OF THE PREVIOUS YEAR U.S-139(1)

SI			Amunoured		
No.	Section Sec 438(a)	his ure of Liability	during Amount Co	Decails of a	Payment Amount
2	Sec 438(n)	Employees' Professional Tax Employees' Professional Yes	*	No. 10-	- 10.
3	Sec 438(s) Sec 438(b)	Good & Service Tax Employees State insurance	5,504	18 04 2023	5,504
			5,504		

ANNEXIME - S

CHAUSE NO ZMAL AND UNTITLE CENTRAL VALUE ADDED TAX / ITC CREDITS AVAILED OF OR UTILISED DURING THE PREVIOUS YEAR AND ITS TREATMENT IN THE PROFIT AND LOSS ACCOUNT AND TREATMENT OF OUTSTANDING CENTRAL VALUE ADDED TAX CREDITS IN THE ACCOUNTS.

CENVAT in Resignanto Service Tax

Opening Balance **CENVAT Available** CENVAT Listaged Closing Balarus Amount (\*) Treatment in Profit & Loss/Accounts

179,306.00

179,308.00 CENVAT in respect to Goods and Service Tax not passed through the Profit and Loss Account

ANNEXURE - 7

CLAUSE NO. 31(8): PARTICULARS OF LOANS OR DEPOSITS IN AN AMOUNT

EXCEEDING THE LIMIT SPECIFIED IN SECTION 2695S TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

TO NAME AND ADDRESS PERMANENT AMOUNT OF LOAN SQUARED UP No. DETTELLENDER OR DEPOSITOR ACQUIRT MADE TAKEN DURING THE DURING THE	AMOUNT OR BANK CHOUSE ANOUNT OR DAST OR OUTSTANDING THE ACCOUNT AT ANY TOKE DURING THE VEYEM TIRKS 1,995,505 3,635,953 AMONIAGE BERTING 1,254,841	BANK DRAFT, SAME WAS BY AN ACCOUNT PAYER CHEQUE OR SMAC
The second of th	1.254,841 Charto System	na -

ANNEXURE - §

CLAUSE NO 31(d) - PARTICULARS OF EACH REPAYMENT OF LOAN OR DEPOSIT OR ANY SPECIFIED ADVANCE IN AN AMOUNT EXCELDING THE LIMIT SPECIFIED IN SECTION 285T MADE DURING THE PREVIOUS YEAR

	Flarshika Tradiciji Co.		PERMANENT ACCOUNT NUMBER APMONRAGEN	AMOUNT OF THE REPAYMENT	DURING THE PREVIOUS YEAR	CHECULE OR BANK GRAFT OR USE OF ECS THROUGH A BANK ACCOUNT	PAYLL CHEQUE OR AN ACCOUNT PAYEE BANK DRAFT
- 2	Belaji Trading Co	Partmanukur Rhimmur Pacul Torobon on University	ME ME POSSOFF	2,000,000.00	1,954,508	Ecs	A/c Payer
1000	0.550.40100.0000.0000	Padmapukur, Bhimpur Road, Taraketswar, Hoogn	AFCPJ3005K	2,500,000.00	1,254,841	ECS	A/c Payee

ANNEXURE - 9
CLAUSE NO.34(a) : ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX

Tar deduction and collection Account Number (Tare)	-6amen	Faces of payment	AS PER Total amount of supplies in specified in ea	receipt of the nature	OF CHAPTER XV  Total smooth on which less regal required to be consisted or a state of (4)	I-B OR CHAPTER XVIII Total amount on union has was deducted or collected at specified rate cut of (f)	型量	Fotal amount on which has was deducted at less treat appeared rate out of (7)	Amount of tax deducted or collected on (8)	collected not deposited to the orest of the Central Government put
(1) CALB18830A CALB18830A	(2) 1940 1944	(3) Contractor reseast timps	(6)	9,631,395 1,059,844 11,761,242	798,079	(5) 2.226,800 798,076 3.024,879	(7) 22,266 79,806 102,074	(8)	(9)	of (6) and (6)

Karpur Pat Nother

Santosh Nothasi

Partner

#### Balaji Projects ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023 ( Forming Part of the Form No 3CD )

	CLAUSE N	O.34(b) DETAILS OF STATE	ANNEXURE - 10 MENT OF TAX DEDUCTED OR TAX O	COLLECTED FURNISH	ED		
Tax deduction and collection Ac Number (TAN)	CCOUNT	Type of Form	Due date for turnishing	Date of furnish	na. # turnshed	Whether the si deducted or coll information transactions with to be reported. humsh list of transactions is sepon	lected nontain a about all ich are require if not, please t all details / emen are coi
CALB18830A		Form 26Q	31/07/2022	22/07/		YE	S
CALBISSOOA		Form 20Q	31/10/2022	Zino	2022	YE	5
CALD10030A		Formatio	31/01/2023	N.	۸.	N.	A.
CALB18830A		Form 200	31/05/2023	10/05	2023	YE	:s
			ANNEXURE - 11		-	-	
*	CLAUSE NO	34(c) DETAILS OF INTERE	ST PAYABLE UNDER SECTION 2016				
Tax deduction and collection Ad Number (TAN)	SCOORE	Amount of interest under sec	tion 201(1A)/206C(7) is payable	Amount paid ou	t of column (2) a	long with date	of payment.
CAL618830A					-		
					133		
		-	10-			_	
	16- 61						
	CL	AUSE NO 35(a) QUANTITIVE	ANNEXURE - 12 DETAILS OF PRINCIPAL ITEMS OF	GOODS TRADED			
ITEMS	200			ening inwerd	Outward	*Closing	(Shot) Exces
Residential Flats	Nos		3	2.00 9.00	5.00	6.00	1.7
Shops	Nos			1.00 1.00	1 00	1.00	•
		CLAUSE NO 40 - DETAILS	ANNEXURE : 13 REGARDING TURNOVER, GROSS P	BOSIT STC			
					31 March, 2023		March, 2022
) TURNOVER	000000000000			(Ameent.)	(Amount ')	(Ameugt)	(Amount
Sales as per Profit & Los Adjustments	ss Account			12,841,719	12.644.744	23,410,664	********
36945-03437C37010					12,641,719	-	23,483,664
<ul> <li>GROSS PROFIT</li> <li>Gross Profit as per Profit</li> </ul>	t & Loss Account					****	
Adjustments				7,392,160	7,992,100	7,283,475	7,283,475
ii) NET PROFIT Profit as per Profit and L	nes Account			2 931,236		4,375,188	
Adjustmenta				0	2,951,936	0	4,375,18
				12.161.305		9,125,885	
V) STOCK IN TRADE Closing Stock Adjustments				9	12,181,305	0	9,126,855
					3 25		
Closing Stock Adjustments RATIOS				9 <del>-33-33-33</del>	8 - 5		
Closing Stock Adjustments  RATIOS  (a) Grees profit / Turnover					57 SG%		31.02%
Closing Stock Adjustments  RATIOS  (a) Grees profit / Turnover (b) Net profit / Turnover					87 66% 22.83%		31 62 N
Closing Stock Adjustments  RATIOS  (a) Grees profit / Turnover					200233		

Nowwipat Kether

Somtosh nothar

Forth M

# M/S BALAJI PROJECTS PREMISES NO. 22 PADMAPUKUR STREET, TARAKESWAR Balance Sheet as at 31st March, 2023

	Particulars	Note	31 March 2023	(Amount in Rs 31 March 2022
7	EQUITY AND LIABILITIES	-		
	Owners' Funds	1 1		
ťa	Owners' Capital Account	1 : 1		
	Reserves and surplus	3	19,110,268	19,040,90
	The same same same same same same same sam	1 4	-	
2	Non-current liabilities	1 4	19,110,268	19,040,90
	Long-term borrowings	1 . 1		
	Deferred tax liabilities (Net)	5	12.3	
	Other long-term Habilities	6	- 4	*
	Long-term provisions	7	e 1	¥
(4)	Could require the DARRIGHT	8		
	Current Babilities			
	Short-term borrowings			
		5	7,669,266.70	6,836,993.70
(c)	Trade payables	1 13	a substitution with the	
(i)	Total outstanding dues of micro, small and medium enterprises	f 🖂 H		
111		9		€3
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	33 45	- 4	
		9	2,756,386.56	1,697,881.10
	Other current liabilities	10	15,766,004.00	59,039,361.00
(0)	Short-term provisions	8	920,094.00	1,365,059.00
	200		27,111,751.26	68,939,294.80
- 1	Total		46,222,019.11	87,980,195.16
	Name and the second sec		-	
7,73	ASSETS	X 19		
	Non-current assets	12		
(a)	Property, Plant and Equipment and Intangible assets			
(3)	The state of the s	17	58,237,87	32,525.87
(11)		11		34,043,07
(10)	La La Maria de Constante de Con	11	¥3	16
(iv)	Intangible asset under development	11	S 4	
	Non-current investments	12	14,758,394.00	14,735,334.00
	Deferred tax assets (Net)	6	-	17,733,334.00
(d)	Long Term Loans and Advances	13 (	10 h	1,5
(e)	Other non-current assets	14		5
			14,816,631.87	14,767,859.87
T	Current assets		- ge signos i.o.	14,747,039.67
10000	Current investments	12	. 1	
(b)	nventories	15	12,181,304.55	
(c)	Trade receivables	16	72,101,304.33	10,329,441.32
(d) (	Cash and bank balances	17	E 103 701 40	ana a filo
(e) 5	short Term Loans and Advances	13	5,108,791.69	402,843.64
	Other current assets	18	393,952.00	661,158.33
1		16	13,721,339.00	61,818,892.00
- In	otal	-	31,405,387.24	73,212,335.29
1	1	-	46,222,019.11	87,980,195.16
5	ummary of significant accounting policies	2		
	AD MARKET SAN DESCRIPTION OF THE CO. ST. C.	1		
118	he accompanying notes are an integral part of the financial			i

As Per Our Separate Report of Even Date Annexed FOR A.K.Tibrewal & Associates LLP

Chartered Accountants FIRM REGN. NO.: 323548E/E300012

Place : Kolkata

Date:

CA.Manish Bajoria Partner, FCA M. NO.: 060366 For M/S BALAJI PROJECTS

Xnow1247@ftve

Lexmi Pat Kothari PARTNER

28/1/61

Somtosh Vict

PARTNER

Parine:

# M/S BALAJI PROJECTS PREMISES NO.22 PADMAPUKUR STREET, TARAKESWAR Statement of Profit and Loss for the year ended 31st March,2023

	Particulars	Note	31 March 2023	(Amount in Rs.
ī	Revenue from operations	19	12,841,719,00	31 March 2022
11	Other Income	20		23,483,664.22
m	Total Income (I+II)	20	1,259,318.00	293,982.00
1		1	14,101,037.00	23,777,646.22
IV	Expenses:			
(a)	Cost of goods sold	21	5,449,559.50	16 300 400 00
(b)	Employee benefits expense	22	117,000.00	16,200,189.00
(c)	Finance costs	23	1,869,844.00	84,000.00
(d)	Depreciation and amortization expense	24	10,278.00	1,576,844.00
(e)	Other expenses	25		5,740.00
	Total expenses	-	3,722,419.01	1,535,685.00
	ACCEPTAGE OF THE PROPERTY OF T	1 1	11,169,100.51	19,402,458.00
v	Profit/(loss) before exceptional and extraordinary items and tax (iii- iv)		2,931,936.49	4,375,188.22
VI	Exceptional items (specify nature & provide note/detete if none)			
VII	Profit/(luss) before extraordinary items and tax (V-VI)	1 F	2,931,936.49	4,375,188.22
VIII	Extraordinary Items (specify nature & provide note/delete if none)			),5259CT694(00.0). #1
ıχ	Profit before tax (VII-VIII)	L	2,931,936.49	4,375,188.22
x	Tax expense:			
(a)	Current tax			
(b)	Excess/ Short provision of tax relating to partier years		920,094.00	1,365,059.00
(c)	Deferred tax charge/ (benefit)		134,240.00	83,508.00
2.4577	Secretaria de la constante de	6		
		-	1,054,334.00	1,448,567.00
XI	Profit/(Loss) for the period from continuing operations (IX-X)	l 1	1,877,602,49	2,926,621,22
XII	Profit/(loss) from discontinuing operations	i	1,577,552,43	2,920,021,22
XIII	Tax expense of discontinuing operations	1 1		
αv	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)	i F		NSE 234
(V	Profit/(Loss) for the year (XI+XIV)		1,877,602.49	2,926,621.22
	The accompanying notes are an integral part of the financial statements		1	1

As Per Our Separate Report of Even Date Annexed FOR A.K.Tibrewal & Associates LLP

> Chartered Accountants FIRM REGN. NO.: 323548E/E300012

Place : Kolkata

Date: [[]]

CA.Manish Bajoria Partner, FCA M. NO.: 060366 For M/S BALAJI PROJECTS

Laxony4 rester

Laxmi Pat Kothari PARTNER

Santosu Kothan

Santosh Kothari PARTNER

#### M/S BALAJI PROJECTS

#### PREMISES NO.22 PADMAPUKUR STREET, TARAKESWAR

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

#### Note - 1 Background of the entity

The entity is a partnership firm engaged inti business activity of Contruction of Buildings Residential & Commercial

Note - 2 Significant Accounting Policies

#### BASIS OF ACCOUNTING

The financial statements are prepared as a going concern under historical cost convention on an accrual basis. Accounting Policies not stated explicitly otherwise are consistent with generally accepted accounting principles.

#### METHOD OF ACCOUNTING

All Income and expenses are accounted for on accrual basis, unless and otherwise specified,

#### FIXED ASSETS

Fixed assets are stated at written down value.

#### DEPRECIATION

Depreciation on fixed assets has been provided on its written down values at the rates and basis as specified in Income Tax Act, 1961

#### CONTINGENT LIABILITY

There is no such liability as explained to us by the Partners

#### **DEFERRED TAXATION**

There is no items of timing diferrence on which deferred taxation is to be provided as required by Accounting Standard 22 for Accounting for taxes issued by the Institute of Chartered Accontants of

#### **DEBTORS AND CREDITORS**

The amount of debtors and creditors are subject to confirmation and realisation, if any

#### INCOME TAX PROVISION

Income Tax is provided as per the current income tax provisions as applicable

Santosh nothari

BALAJI PROJECTS
PREMISES NO.22 PADMAPUKUR STREET, TARAKESWAR
Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 3 Owners' Capital Account

Share of Profit / Loss As at 31st March 2023 for the year (Closing Balance)		4.624 666 93	14 485 400 03	24.000,000,00	19,110,267.85	19,040,900.36
Share of Profit / Loss for the year		938,801.25	938,801,25	1 877 602 40	2 035 425 40	77-179-0747
Withdrawals during the year		19,250,000.00	400,000,00	19,650,000.00	17,050,000,00	2010
Interest for the year		325,798,00	/45,467,00	1,071,765.00	1,082,116.00	
Remuneration for the year	600 000 00	600 000 00	1 300 000 000	00,000,002,1	900,000,00	
Capital Introduced/contribut ed during the year	15,570,000.00		15,570,000.00	9.980 000 00	2000	
(Opening Balance)	6,440,067.68	12,600,832,68	19,040,900.36	21,202,163,14		
	50.00%	20.00%	1			
Proprietor/ Owner	Santoch Korhani	library in the	revious Year (PV)	1.4		
è -	2		Previous			

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Sountosa, Viotueini

Parther

Notes forming part of the Financial Statements for the year ended, 31st March, 2023 PREMISES NO.22 PADMAPUKUR STREET, TARAKESWAR BALAJI PROJECTS

	- 1	31.03.2023	30,591.00	100
	Denreciation	-	4,879.00	10,278.00
	Adjustments		92 A2	
	Total		32,525.87	68,515.87
	Sales		e 4	
	Additions		35,990.00	35,990.00
11.0.11	Depn 01.04.2022		32,525.87	32,525.87
Ratoof	Depn		15%	
	neads of Assets	15% BLOCK	Honda Scooty Air Conditioner	

ATE PUT TO USE	7.04.2023
DATE OF D.	17.04.2023
DEPN	5399.00
AMOUNT	35990.00
ADDITION TO FIXED ASSETS'	AIR CONDITIONER

Larown Pet Werther

# BALAJI PROJECTS FREWSES NO.22 PADMAPURUR STREET, TARAXESWAR Notes forming part of the Financial Statements for the year ended, 31st March, 2023

VICE AND VICE PROPERTY.			_	(Amount		
4 Reserves and surplus (a) Capital Reserve			31 March 20	23 31 March 2		
(b) Revaluation Reserve			31.00	23 March 2		
(c) Other Reserve (Please specify)				.		
(d) Undistributed Surplus (Balance from statement of profit and	TS		1 8	8 1		
Total Total	I KNAS)					
5 Borrowines	Long Term			(Amount in		
5 Borrowings	31 March 202	31 March 20	22 31 March 20	hort Term		
Secured		1	21 March 20	23 31 March 2		
(a) Term loans	92		1			
from banks	- 1	N .	1			
from other parties		10 39	1	31 <b>1</b> 1		
b) Loans repayable on domand				3 Y.		
b) Loans repayable on demand from banks		1				
from other parties	- II €			JI.		
Trons durier parties	6.5	y ş		\$7 <b>1</b>		
c) Deferred payment trabilities		1	1	1		
d) Loans and advances from related parties	1,000		l s	1		
Long term/current maturitites of finance lease obligation	(3)			4		
f) Other loans advances (specify nature)	6 G	-		1		
Total (A)			122			
A 600				+		
Unsecured		20				
Term loans			1	1		
from banks		1	9			
from other parties		100				
TO ENGLICATEDATIVA		3.5	7,669,266.70	6,836,993		
Loans repayable on demand	J. I		1	00 0000		
from banks	NA.	20	1	1		
from other parties	NA NA	HA		1		
Deferred payment (intelligen		NA.	N 95	10		
	- 1 m		1			
			1	10 3		
		, S	1 B	1 8		
Other loans advances (specify nature) (Total (B)	\$\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}{2}\frac{1}{2}\frac{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac	ii ş		1 :		
( tradit (b)			7,669,266.70	4 824 444		
Total (A) + (B)			3,000,7230,70	6,836,993.		
Fact Note:		- "	7,669,266.70	6,836,993.		
Nature of the Security to be specified separately			74 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-740-1773		
Terms of repayment of terms inens and other terms and	old.					
Where loans suranteed by partners to the						
Where loans guranteed by partners/proprietors/owners agg/ega	to of such amount under e	rach head may be	disclosed,			
	te of such actionant under e	each head may be	disclosed,	(Amount in Rs.)		
Deferred tax liabilities/(asset)						
		arch head may be	Charge/			
Deferred tax Habititles/(asset) (Net)			Charge/ (benefit) for the			
Deferred tax liabilities/(asset) (Net) Deferred tax asset			Charge/			
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in income Tax on payment bat Provision for doubtfut delare.			Charge/ (benefit) for the	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in income Tax on payment bathering to describe the provision for dealbriful debts Difference between book depreciation is tax deposition.		31 March 2023	Charge/ (benefit) for the	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in Income Tax on payment bath Provision for doubtful debts Difference between book depreciation & tax depreciation Others (please sectify)		31 March 2023	Charge/ (benefit) for the	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in income Tax on payment bathering the provision for doubtful debts Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A)		31 March 2023	Charge/ (benufit) for the year	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in Income Tax on payment but Provision for doubtful debts Difference between book depreciation & tax depreciation Offices (please specify) Gross deferred tax asset (A) Deferred tax liability		31 March 2023	Charge/ (benufit) for the year	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in Income Tax on payment but Provision for doubtful debts Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A) Deferred tax illability Difference between book depreciation is tax depreciation		31 March 2023	Charge/ (benufit) for the year	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in income Tax on payment bat Provision for doubtful debts Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A) Deferred tax liability Difference between book depreciation & tax depreciation Others (please specify)		31 March 2023	Charge/ (benufit) for the year	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in Income Tax on payment but Provision for doubtful debts Ofference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A) Deferred tax illability Difference between book depreciation is tax depreciation		31 March 2023	Charge/ (benefit) for the year	31 March 2022		
Deferred tax liabilities/(asset) (Net)  Deferred tax asset Expenses provided but allowable in income Tax on payment bat Provision for doubtful debts Difference between book depreciation & tax depreciation Others (please specify) Gross deferred tax asset (A) Deferred tax liability Difference between book depreciation & tax depreciation Others (please specify)		31 March 2023	Charge/ (benefit) for the year	31 March 2022		

7 Other long-term liabilities (Amount in Rs.)
Advance from customers
Others (piease specify)
Total Other long-term liabilities

Casomperkolm

Somtorn Nothari

				(Amount in Rs.
(a) Province for	31 Warch 2023	term		Short term
(a) Provision for employee benefits	3) warch 2021	31 March 2022	31 March 20	23 31 March 202
Provision for gratuity				mar cm 202
Provision for leave Encashment	N A	19		
(C)	J ***	25	6 -	21 <b>1</b> 11
(b) Other provisions	1		K.	
Provision for income tax [net of	1 -1	- 4		e// e
activation tax of Rs (previous	(1)		920,094.0	00 1,365,059,0
year RsI	1			1,363,059,0
Other Provisions (Please Specify -	la de la companya de			1
leg/- Provision for warrantime /	1 33 (	Sec. 1	73	1
Provision for Sales Return)	J. J.			1 .
Other (specify nature)	1 4			
Total Provisions	2 74 (			4
		7.	620 004	
9 Trade payables			920,094.0	11499,059.01
(a) Total outstanding dues of select	WD7 0 6746 F 70 C C C		24.0	(Amount in Rs.)
(b) Total outstanding dues of creditors are as	clum enterprises	3	31 March 2023	31 March 2022
(b) Total outstanding dues of creditors other than Total Trade payables	micro, small and medium enterprises	11	- maraganization of	2000
		+	2,756,386.5	1,000,100,111
Disclosure relating to suppliers registered un Particulars			2,756,386,56	1,697,881.10
Particulars	der MSMED Act based on the			(Amount in Rs.)
(8) Amount remaining panels a				
<ul> <li>(a) Amount remaining unpaid to any supplier at Principal</li> </ul>	the end of each accounting year:	-	31 March 2023	31 March 2022
Interest		- 1		
Total		- 16	-	1
(b) The amount of interest paid and	terms of section 16 of the MSMED and		į.	
(b) The amount of interest paid by the buyer in	terms of section 16 of the MSMED Act,		:	
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for it (d) The amount of interest.	one period or delay in making payment		ā :	7
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for it (d) The amount of interest.	one period or delay in making payment		:	
<ul> <li>(b) The amount of interest paid by the buyer in</li> <li>(c) The amount of interest due and payable for</li> <li>(d) The amount of interest accrued and remaining due</li> </ul>	one period or delay in making payment			3
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining (e) The amount of further interest remaining due to the current liabilities.	or period or delay in making payment ing unpaid at the end of each e and payable even in the succeeding			(Amount in Rs.)
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrace and remaining it.  (c) The amount of further interest remaining due to the current liabilities.  (a) Current maturities of firence lesses with a content of further interest.	or period or delay in making payment ing umpaid at the end of each e and payable even in the succeeding	3	1 March 2023	(Amount in Rs.)
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrated and remaining to The amount of further interest remaining due.  Outher current liabilities  (a) Current maturities of finance lease obligations (finance) Advances Against Cold Storenge (finance).	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding	3	March 2023	(Amount in Rs.) 31 March 2022
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining (e) The amount of further interest remaining due to the amount of further interest remaining (h) Advances Against Cold Storage (Maa Ananchinoye (c)) Advances Received Against Property.	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		1 Morch 2023	31 March 2022
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining due. The amount of further interest remaining due of the amount of further interest remaining due of further interest remaining	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,000,000.00	31 March 2022 52,965,000.00
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrued and remaining due. The amount of further interest remaining due to the amount of further in	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};			31 March 2022
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining due in the amount of further interest remaining due in the amount of further	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,000,000.00	31 March 2022 52,945,000.00 5,000,000.00
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining due. The amount of further interest remaining due to the current liabilities.  (a) Current maturities of finance lease obligations (finance Against Cold Storage ( Man Anandrover Advances Received Against Property at Harinkhal (d) Advances Received Against Flat Booking Shivam R (d) Advances Received Against Shipy Booking (f) Goods and Service tax payable.	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,000,000.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accraed and remaining the The amount of further interest remaining due of the amount of further interest remaining due of the current flabilities (a) Current maturities of finance lease obligations (f) Advances Against Cold Storage ( Man Anandmoyer (d) Advances Received Against Property at Marinkhol (d) Advances Received Against Flat Booking Shivam R (d) Goods and Service tax payable (n) Other payables (specify natural)	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,600,000.00 10,628,815.00 5,505.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00
(b) The amount of interest paid by the buyer in (c) The amount of interest due and payable for (d) The amount of interest accrued and remaining due. The amount of further interest remaining due to the current liabilities.  (a) Current maturities of finance lease obligations (finance Against Cold Storage ( Man Anandrover Advances Received Against Property at Harinkhal (d) Advances Received Against Flat Booking Shivam R (d) Advances Received Against Shipy Booking (f) Goods and Service tax payable.	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,600,000,00 10,628,815.00 5,505.00 63,684.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 50,171.00
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accraed and remaining due. The amount of further interest remaining due of the amount of further amo	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,600,000,00 10,628,815,00 5,505,00 63,684,00 48,000,00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 50,171.00 48,000.00
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrated and remaining due. The amount of further interest remaining due.  Outher current liabilities  (a) Current maturities of finance lease obligations (FA) Advances Against Cold Storage (Alaa Ananumoyee) Advances Received Against Fizet Booking Shivain Replacement Received Against Fizet Booking Shivain Replacement Received Against Ship Booking (F) Goods and Service tax payable (hi) Other payables (specify nature) Total Other current liabilities  Other Payables  Other Payables	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};		5,600,000.00 10,628,815.00 5,505.00 63,684.00 48,000.00 ,766,004.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 50,171.00 48,000.00 59,039,361.00
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrated and remaining due. The amount of further interest remaining due to the amount of further interest remaining due.  Other current flabilities  (a) Current maturities of finance lease obligations (finance) Advances Against Cold Storage (Mana Ananchopee Advances Received Against Property at Harrinkhal (d) Advances Received Against Property at Harrinkhal (e) Advances Received Against Shop Booking (f) Goods and Service tax payable (h) Other payables (specify nature) Total Other current liabilities  Other Payables Auditor fees Payable	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};	15	5,600,000.00 10,628,815.00 5,505.00 63,684.00 48,000.00 ,766,004.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 50,171.00 48,000.00 59,039,361.00 Amount in Rs.)
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrated and remaining due. The amount of further interest remaining due.  Outher current liabilities  (a) Current maturities of finance lease obligations (FA) Advances Against Cold Storage (Alaa Ananumoyee) Advances Received Against Fizet Booking Shivain Replacement Received Against Fizet Booking Shivain Replacement Received Against Ship Booking (F) Goods and Service tax payable (hi) Other payables (specify nature) Total Other current liabilities  Other Payables  Other Payables	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};	15	5,600,000.00 10,628,815.00 5,505.00 63,684.00 48,000.00 7,766,004.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 59,171.00 48,000.00 59,039,361.00 Amount in Rs.) 31 March 2022
(b) The amount of interest paid by the buyer in ic) The amount of interest due and payable for id) The amount of interest accrated and remaining due. The amount of further interest remaining due to the amount of further interest remaining due.  Other current flabilities  (a) Current maturities of finance lease obligations (finance) Advances Against Cold Storage (Mana Ananchopee Advances Received Against Property at Harrinkhal (d) Advances Received Against Property at Harrinkhal (e) Advances Received Against Shop Booking (f) Goods and Service tax payable (h) Other payables (specify nature) Total Other current liabilities  Other Payables Auditor fees Payable	or period or delay in making payment in gunpaid at the end of each e and payable even in the succeeding Refer note _};	15	5,600,000.00 10,628,815.00 5,505.00 63,684.00 48,000.00 ,766,004.00	31 March 2022 52,945,000.00 5,000,000.00 952,380.00 23,810.00 50,171.00 48,000.00 59,039,361.00 Amount in Rs.)

	(valued at historical cost unless		As at 31 March 202.		As at 31 Ma	(Amount in
	Stated other wise) Trade investments -Quoted	Face Value	Numbers/ Units/	Book Value	Numbers/ Units/	
(a)	Investments in Other Entities				Shares	Book Value
	Less: Provision for diminution in value of investments	T .	1 1			
(b)	Investments in partnership from (Refer footnote 1)	4:	9 1		i I	
	I Dieter loaingle 17	40	1	£ 1		
	Other Investments	1	3 1		1 4	
(c)	Investments in preference shares	0	II 980	1		
d)	Investments in equity instruments	62	100	(6)	1	
e)	Investments in government or trust securities	1910	1 1	10	1	3
f)	Investments in debenbures or bonds	Ni.	E 0		1	
8)	Investments in mutual funds		1 1	- 1	1	- 2
h)	investments property	31	1 1	* 1	1	100
0	Other non-current investments (specify natural	1	B 1	* 4		100
	Total Investments	1	$I_1 = I_2$			
- 8	Trade investments - Unquoted	1			-	
1	Investments in Other Entities	4 3	1 1	4		-
	Less: Provision for diminution in value of investments		1 1	11	C. There are a second	
1	stranged in value of investments	4	1 1	11:5		
1	Investments in partnership firm (Refer footnote 1)	10 0	1 1	11:00		1 96
- 1	an paralership firm (Refer footnote 1)	1	1 6	11 - 1 -	()	A 551

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ř.	Other Investment					
128	other investments	4	19	\$0		
(c)	Investments in preference shares	1	9		1	1
(d)	Investments in equity instruments	1	Ti .		0	
(0)	Investments in government or treat securities		- 1		28	
(f)	investments in debenques or bonds		- 8		8.4	E.
(g)	Investments in mutual funds	1	1			640
(h)	Other non-current investments (Fixed Deposit)	1	- 14	1 3	14	1
(f)	Investments in Land in Harinkhola	i	Î		21	1
(1)	Importments in Land in Harinkhola	8	1	******	.1	5,000,000
ur	Investments in Land in Rajasthan Ladnoo	1	3	9,841,594.0		9,735,334
	Total Investments		1	4,916,800.0		
	WAS INVESTED TO		1	14,758,394.0	0	14,735,334
	Aggregate market value of all the cold of the year!	1	1	11200000000	7	- delegat
	A ME AND CHANGE THE BOOK!		T			
	regarded amount of quoted investments and enactor will be			21	1	1
	1 Service amount of the cupted investments	**	(40)	1 2	1	1
	Aggregate Provision for diminution in value of investments.	L	1			1
- 19	The state of the streets.	100			6	
(8)	Footnote 1: Details of investment in partnership firm		li i	i		1
10	Name of partner with 6' ab	01		76.70	_	
	Name of partner with % share in profits of such firm	1		31st March 202	3.	31st March 20
	Total capital of the state of	1	100		1	
- 3	Total capital of the firm (Amount in Rs.)			3	l)	
	Current Investments					
			Numbers/ Units	1 March 2023	As at 31 M	arch 2022
- 1	Trade (valued at lower of cost or market value) - Quoted	Face Value	Shares	Book Value	Numbers/ Units/ Shares	Book Value
(a)	Current muturities of long-term invistments				SURFLER.	Sony Agine
(6)	Investments in equity instruments		O .			0
(c)	investments in preference shares	l.		1 2	1	1.5
(d)	Investments in government or trust securities	()			1	×
(c) h	Investments in debendures or bands	85	J.	. N 😇 1		2
m li	investments in mutual funds	1	4	10	1	*
91 0	Other Short-term investments (specify nature)	(i)	1	(I) 22 1	1	
	Net current investments		4			- 00
- 10	The state of the s		46	-	4	
Ir	Trade fivalued at tower of		J.		1	
4) 0	Trado (valued at lower of cost or market value) - Unqueted Eurrent maturities of long-term investments		E .	1	1	-
b) In	nvestments in equity instruments		10		1	
c) In	received to aquity wistraments			0.0		
d) in	rivestments in preference shares		20			39
) In	ivestments in government or trust securities		15	\$70		- 6
"	westments in debentures or bonds		40	- 1		- 2
) in	westments in mutual funds			1 10	1	- 9
Ot	ther Short-term investments (specify nature)		10	E 50	1	
INC	et current investments		1.0		- 1	须
	ESSTOCKMATERISESSES		1		-	
Or	rand Total		ļ		+	
	f		ì		-	
Ag9	gregate value of quoted investments and market value thereof.				-	
17768	greate value of quoted threstmance			2.	- 1	
Age	gregate Provision for diminution in value of investments.		( 5	N 4 1	- 1	
-17	The state of investments.					
Loa	ans and advances		Long	Term		
	ocured)	1	31/Mar/2023	31/Mar/2022	5hurt Ter 45,016.00	The second secon
Сер	HED GROUP OF STATE OF	1			13,010.00	44,651.00
	pital advances	Í	1	100	4	
	Sidered good					- 1
	ibeful					
Less	s: Provision for doubtful advances	li li	12.0	201	0.0	
	1227	1			- X	
COM	ns advances to partners or relative of partners	1			250	
F-			(8)	100	*	· ·
Othe	or loans and edvances (Advance to Country)	0.0		- 4	1	- 1
Othe	or loans and advances (Advance to Creditors) hald expenses	Ì	S 1			100
Prep	laid expenses					
Adva	haid expenses lince tax and tax deducted at			3	2	
Adva	haid expenses ance tax and tax deducted at ce (Net of provision for income		*	111		8
Advar source tax of	naid expenses  ince tax and tax deducted at  ce (Net of provision for income  of Rs (provious year Rs.			111		
Advar source tax of	haid expenses  tice fixet of provision for income  of Rs (provious year Rs.)			(4)	***	
Advar source tax of 	haid expenses ince tax and tax deducted at the first of provision for income of Rs (provious year Rs.)  /AT credit receivable			111		2
Advar source tax or )) CENV	haid expenses  ince tax and tax deducted at  ce (Net of provision for income  of Rs		*	(4)		
Advar source tax of 	and expenses  ince tax and tax deducted at  ce (Net of provision for income  of Rs			(4)		
Advar source tax or 	and expenses ince tax and tax deducted at ce (Net of provision for income of fis			(4)		
Advar source tax or CENV. VAT co Service GST to Security	naid expenses innee tax and tax deducted at the (Net of provision for income of Rs (provious year Rs. )  (AT credit receivable tredit receivable to tax credit receivable input credit receivable ity Doposits			(4)		*
Advar source tax of 	naid eax and tax deducted at the case tax and tax deducted at tax and tax a		*	(4)		2
Advar source tax or 	naid eax and tax deducted at the case tax and tax deducted at tax and tax a		*	(4)		2
Advar source tax or Lax or CENV. VAT co Service GST to Securi Balance author	and expenses  ance tax and tax deducted at  ce (Net of provision for income  of Rs			3		22
Advar source tax or 	naid eax and tax deducted at the case tax and tax deducted at tax and tax a			(4)		2

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D	Lane and a second		_		
0.	Loans and advances	Long	Term		hort Term
ĺ	(Unsecured)	31/Mar/2023	31/Mar/2022	31 March 20	23 31 March 20
(a)	Capital advances	4	100-100 E		
	Considered good		1	1	
	Doubtful .				
	Less: Prevision for doubtful advances	1 .	140	4	<b>3</b> 1
			1	f ·	
(p)	Loans advances to partners or relative of partners. (a)				-
(c)	Other loans and advances (Advance to Craditors)	100	8		
	Advance Tex			0.000	resol conneces
	Tax deducted at source			50,000	CCC.   CTCC.   CTCC.
	CENVAT credit receivable	10- 31	8	300,000	
	YAT credit receivable	E 25 8	**	43,952	.00 29,299
	Service tax credit receivable	01 3			1
	GST input credit receivable	69		1	6
- 9	Security Deposits	179. 1		1	
	Balance with government	1			731
- 8	authorities	04		1	110
1				1	10
	Total (a)+(b) (B) (b)				
- 1	(4(1/0) (5)			193,952.0	
- 1	Total (A + B)			393,952.0	661,158.3
-	10tal (A + 8)				
14	Other non-current assets			393,952.0	661,158.33
	Security Deposits			31 March 2023	44.00
(0)	Propaid expenses			31 March 2023	31 March 2022
(c) (c)	Others (Specify nature)				
- 17	Total other non-current other essets				
- 1	permitted in the control of the cont				
15	nventories				
	Row materials			44.0	
b)  V	Nork in progress		33	31 March 2023	31 March 2022
	inished goods				1 20 Year
	tock-in-trade		10	6,096,622.55	
	tores and spares		34	6,084,682.00	3,030,263.00
	Dose Tools			A11	1
0	thers (Specify nature)		- 1		*
10	soods in transit to be disclosed under relevant sub-head of inventories		· F		
To	otal		1	12	€ 1
	5.00 MAN 1980 M. 1990		1	12,181,304.55	10,329,441.32
5 Tr	ade receivables		- 1		1
Ou	distanding for a period less than 6 months from the date they are due for recoursed Considered good	alue :	T.	31 March 2023	31 March 2022
See	cured Considered good	mpt.	1	21 4023	31 March 2022
Un	secured Considered good		- 1	10	
Da	ubtful		10		
Les	ss: Provision for doubtful receivables				50
Out	tstanding for a period exceeding 6 months from the date they are due for rec umad Considered wood		-		
		eipt	-		
Uns	ecured Considered good		10		
Dou	bthi			8.1	*
Less	s: Provision for doubtful receivables		1	. 1	2 1
Unb	illed receivables		J	그래	
4			4	*	* 1
Tota	al .		-		
			-		
Cash	and Bank Balances		-		
1	and cash equivalents		1	16 16 1	
Cash	current accounts		1	11 March 2023	31 March 2022
On			1		
On ICICI			f	199000000	Naccook 6
On ICICI Punja	ab National Bank				40
On ICICI Punja	ab National Bank		- 1	56,027.00	18,115.00
On ICICI Punja Unite	ab National Bank ad Bank of India		1	19,846.00	E
On ICICI Punja Unite	ab National Bank ad Bank of India sh credit account (Detait belance)			V 200 C C C C C C C C C C C C C C C C C C	354,229.89
On ICICI Punja Unite Ca Fb	ab National Bank ed Bank of India sh credit account (Debit balance) ked Deposits			19,846.00 5,605,619,94	354,229.89
On ICICI Punja Unite Ca Fb Depo	ab National Bank of Bank of India sh credit account (Debit belance) ked Deposits osits with original maturity of for the start			19,846.00	F.
On ICICI Punjo Unite Ca Fb Depx Chequ	ab National florik and Bank of India sish credit account (Debit balance) ked Deposits osits with original maturity of tess than three months sos, drafts on hand			19,846.00 5,605,619,94	354,229.89
On ICICI Punjo Unite Ca Fb Depx Chequ Cash o	ab National floris and Bank of India sh credit account (Debit balance) sed Deposits osits with original maturity of tess than three months on hand			19,846.00 5,605,619,94	354,229.89
On ICICI Punjo Unite Ca Fb Depx Chequ	ab National Bonk of Bank of India ssh credit account (Debit balance) ked Deposits osits with original maturity of tess than three months on hand			19,846.00 5,605,619,94	354, 229, 89
On ICICI Punjo Unite Ca Fb Depx Chegu Cash o	ab National floris and Bank of India sh credit account (Debit balance) sed Deposits osits with original maturity of tess than three months on hand			19,846.00 5,605,619,94	354,229.89

Santosh Kothan

В	Other bank balances		
(a)	Bank Deposits	1	l .
(i)	Earmerked Bank Deposits		
	Deposits with original maturity for		
	more than 3 months but less than 12		1
(8)	months from reporting date		l
iii) (IV)	Margin money or deposits under lien		7.5
	Others (specify nature)		
	Total other bank balances (II)		
	Total Cash and bank balances (I+It)		- C
	Comment to a national state of the state of	5,108,791.69	402,843.64
18	Other current assets		
(4)	Sundry Advances	31 March 2023	31 March 2022
	Total	13,721,339.00	61,818,892.00
		13,721,339.00	61,818,892.00

19 Revenue from operations				(Amount in
(a) Sale of products		- Series	31 March 2023	31 March
(b) Sale of services			12,841,719.00	23,483,66
(c) Grants or donations received				23,403,00
(d) Other operating revenue			1	1
Revenue from operations (Gross)				1
Less: Excise duty			12,841,719.00	23,483,66
Revenue from operations (Net)			10000	23,403,60
taller .			12,841,719.00	23,483,66
20 Other income (a) Interest income			24 Mary 1 2003	Carolina de s
(b) Dividend income			31 March 2023 1,259,318.00	31 March
(c) Net gain on sale of investments			1,239,318.00	293,99
(d) Discount				į.
			Ø	
(e) Other non-operating income (Profit on Sale of Asse Total other income	rt)			
AND INSCREEN AND AND COME.			1,259,318.00	293,98
21 Cost of goods sold (Delete whatever is not applic	ahie)			
(A) Cost of raw material consumed			31 March 2023	31 March 2
Raw material consumed			140	732= 6
(i) Inventory at the beginning of the year			The second	
(ii) Add : Purchases during the year			3 × 1	
iii) Less: Inventory at the end of the year				
Cost of raw material consumed	(9)			
A CANADA	0920			
Packing material consumed (If considered as part	of rew materials			
(i) inventory at the beginning of the year		90	1 1	
III) Add : Purchases during the year		2.8		
ff) Less: Inventory at the end of the year			3 831	
Cost of packing material consumed	(17)			
			-	
Other materials (purchased intermediates and cor	nponents)		1	
inventory at the beginning of the year			1	
Add : Purchases during the year			1	
i) Less; inventory at the end of the year			1 2	
Cost of other material consumed	(00)			
Total raw material consumed (A)	(0+90+10)		<del></del>	
G.				_
Purchases of stock-in-trade			1 1	
Purchases			31 March 2023	31 March 20
GST Under Composition			8,503,978.50	6,096,622
) <sub>m</sub>			200000000	alain'ott
Total (8)				
Channel III II II II II		9- 50-	8,503,978.50	6,096,622.
Changes in Inventories of finished goods, work in p	rogress and		31 March 2023	31 March 202
Inventories at the beginning of the year:		4 10.54		
Stock-in-trade		Table 1	C Bar VI	
Work in progress			3,030,263.00	19,230,452.0
Finished goods		7/	6,096,622.55	
Language and Construction of the Construction	(1)		-	-
Inventories at the end of the year;	275.40		9,126,885.55	9,230,452.0
Stock-in-trade		0.00	1	
Work in progress			6,084,682.00	3,030,263.0
Finished goods			6,096,622.55	6,096,622.5
	ÇII)	ALLEGA TO COMPANY	12,181,304.55	9,126,885,5
(Increase)/decrease in inventories of finished goods	work-in-proposes and	dock in tenda (F)	The second respective	7,120,083.3
Total (A+B+C)	an brok ars and	mount trace (C)	The state of the s	0,103,566.4
			5,449,559,50 1	6,200,189.0

Santosh Kothan

22 Employee benefits expense		
(Including contract labour)	31 March 2023	31 March 2022
a   Salaries, wages, bonus and other allowances		Such characters
Contribution to provident and other funds	117,000.00	84,000.0
c) Gratuity expenses		
Staff welfare expenses		
Total Employee benefits expense	117,000.00	84,000.0
3 Finance cost		
Interest expense	31 March 2023	31 March 202
1) On unsecured loan		
On assets on finance lease	798,079.00	491,719.0
Interest on Partners Capital		
Coss on foreign exchange transactions and translations considered as finance cost (net)	1,071,765.00	1,085,125.0
Total Finance cost	1,869,844.00	
4 Degreciation and amortization expense	1,007,044.00	1,576,844.0
un tangible assets (Refer note 11)	31 March 2023	31 March 2022
on intangible assets (Refer note 11)	10,278.00	5,740.00
Total Depreciation and amortization expense	10,278.00	
Other Expenses	10,278.00	5,740.00
	31 March 2023	31 March 2022
Rates & Texes	12000 04000	were stated
Repairs and Maintenance	1,019,505.88	440,120.04
Audit Fees	1,327,419,36	8800000000
Traveling expenses	30,000.00	30,000.00
Printing and stationery	27,945.80	
Partner Remuneration	15,250.00	7,840.00
Telephone Expense	1,200,000.00	900,000.00
Miscellaneous expenses	244000000	0002030000
Total	107,297.97	157,724.96
	3,722,419.01	1,535,685.00

Miscellaneous Expenses			
Professional Taxes	A PLANTS NO W	31 March 2023	31 March 2022
Professional Fees		2,500.00	2,500.00
GST fare fee		10,000.00	24,861.00
Searching Feet			1,550.00
Miscelleneous Expenses		(4)	8,000.00
Rounding off		18,763.00	25,270.00
Bank Charges		626.42	603.21
Carrying Charges		9,482,15	7/2
Interest / Penalty - TUS		3,000.00	1
Accounting Charges		17,079.00	2,990.00
Advertisement Expenses		18,000.00	18,000.00
Puja Sunscription	341	33,500.00	6,590.00
Puja Bonus			6,400.00
Office expenses		12,000.00	C255479
Write off Account		50.00	28,601.00
Total		-16,449.76	33,656.17
		107,297.97	157,724.96

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#### BALAII PROJECTS COMPUTATION OF TOTAL INCOME FOR ASST.YEAR 2023-2024

	Rupees	Rupees	Rupees
PROFITS AND GAINS FROM BUSINESS:			-
Net Profit as per Profit and Loss Account			2,931,936
Adjustments	Add	Deduct	2,931,930
Partners Remuneration	***************************************		
( To be treated separately )	1,200,000		
Late fee & Penalty	1/2////000		
Income Tax for earlier year	17,079		
interest income	10000000	1,259,318	
TOTAL OF ADJUSTMENTS	1,217,079	1,259,318	(42,239)
Book Profit after adjustment		···········	2,889,697
Remuneration Payable to Partners			2,007,097
As per Income Tax Act, 1961			
Upto First 300000/- of Book Profit	90%	1422111111	
For Remaining Book Profit	60%	270,000 1,553,818	
Total Allowable Remuneration		1,823,818	1,200,000
Income/(Loss) from Business			1,689,697
INCOME FROM OFFICE ASSESSMENT			1,007,097
INCOME FROM OTHER SOURCES Interest Income			
			1,259,318
Net Income after adjustment chargeable to tax			2,949,015
Total Taxable Income rounded Off			2,949,020
LESS; Donation u/s 80G			-
NET TAXABLE INCOME			2,949,020
INCOME TAX STATEMENT			
Tax at Normal Rate of 30% on Rs.	Income	Tax	
Tax at Special Rate of 20% on Rs.	2,949,020	884,706	
Add: Education Cess 4 %	558		
		35,388	
Total Income Tax Payable		920.004	
Less: Prepaid Taxes		920,094	
Tax Deducted at Souces	43,952	343,952	
Advance Tax	300,000	8507E5557F	
Add - Interest 11/e 224B	-	576,142	
Add : Interest u/s 234B Add : Interest u/s 234C	43,211		
Add . Interest it/s 254C	46,464	89,675	
Less : Self Asst Tax Paid	-en betekenndade(1256) - (1	665,817	
- Sen rissi i da Falu			
	_	665,817	

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### BALAJI PROJECTS

# AUDIT REPORT & STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST, MARCH 2023

## A. K. Tibrewal & Associates LLP

**Chartered Accountants** 

6A, Kiran Shankar Roy Road, 2nd. Floor, Kolkata - 700 001