



INDEPENDENT AUDITOR'S REPORT

To the Members of **BARDDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED**
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **BARDDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at **March 31, 2023**, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and **Profit**, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls- that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of financial statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is included in **Annexure A**. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As per the guidance note on Companies (Auditors' Report) Order 2020, the Order exempts One Person Company and a Small Company from its application. The applicability of the Order is based on the status of the company as at the balance sheet date. In case a company is covered under the definition of small company, it will remain exempted from the applicability of the Order even if it falls under any of the criteria specified for private company.

The provisions of Companies (Auditors' Report) Order 2020 are **not applicable** for the year under review as the Company is a Small Company.



2. As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is less than Rs 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification G.S.R 583(E) dated June 13, 2017.
- g) The provisions of section 197 read with Schedule V to the Act are applicable only to Public Companies. Accordingly, the said section is not applicable to the company.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigation which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries ;



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b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

v. The Company has not declared or paid any dividend during the year.

Place: Kolkata

Date: 02/09/2023

UDIN: 2305705184TZKV9209

For Jainsarawgee & co.
Chartered Accountants

FRN No: 306087E



R.K. Sarawgee
CA R.K. Sarawgee
Partner

Membership No: 057051

Annexure A


Responsibilities for Audit of Financial Statement

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


T. S. Rawgee

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Kolkata

Date: 02/09/2023

UDIN: 230570518G7ZKV9209

For Jain Sarawjee & co.
Chartered Accountants

FRN No: 306087E



R.K. Sarawjee
CA R.K. Sarawjee
Partner

Membership No: 057051



BARDDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED

CIN : U70101WB2004PTC092562

Statement of Profit and Loss for the year ended 31st March, 2023

All amount in Indian Rupees except otherwise stated

S.No.	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I.	REVENUE			
	Revenue from operations	3.12	1,87,63,711.00	1,20,58,625.00
	Other Income	3.13	10,093.00	14,12,742.00
	Total Revenue		1,87,73,714.00	1,34,70,867.00
II.	EXPENSES			
	Purchase		83,64,222.60	52,17,979.16
	Direct expenses	3.19	30,18,675.00	12,85,500.00
	Construction Cost	3.14	-	-
	Changes in inventories of work-in-progress	3.15	18,69,900.00	20,66,684.00
	Employee benefit expense	3.16	22,62,000.00	13,41,330.00
	Financial costs	3.17	5,15,684.00	7,47,836.00
	Depreciation and amortization expense	3.18	44,839.30	1,11,412.00
	Other expenses	3.20	8,19,809.31	4,76,144.67
		Total Expenses		1,68,95,130.21
III.	Profit before exceptional and extraordinary items and tax		18,78,583.79	22,23,981.17
IV.	Exceptional Items		-	-
V.	Profit before extraordinary items and tax		18,78,583.79	22,23,981.17
VI.	Extraordinary Items		-	-
VII.	Profit before tax		18,78,583.79	22,23,981.17
VIII.	Tax expense:			
	(1) Current tax		4,55,690.00	5,54,990.00
	(2) Deferred tax		2,65,767.59	-
	(3) Earlier Year Taxes		-	-
			16,88,661.37	16,68,991.17
IX.	Profit / (Loss) for the period			
X.	Earning per equity share:	3.21		
	(1) Basic		5.63	5.57
	(2) Diluted		5.63	5.57

Significant Accounting Policies
Notes to the financial statements

2
3.1-3.35

The Notes referred to above form an integral part of these financial statements

As Per Our Separate Report of Even Date Annexed
For Jainsarawee & Co
Chartered Accountants
Firm Registration No 306087E

CA R. K. Sarawee
Partner
M. NO.: 057051
Place: Kolkata
Date: 02/09/2023

UDIN - 23057051BGTZKV9209

For Barddhaman Housing Development
Private Limited

For BARDDHAMAN HOUSING
DEVELOPMENT (P) LTD.
Sikta Ghar
Director

SIKTA GHAR
DIN No.01998782

For BARDDHAMAN HOUSING
DEVELOPMENT (P) LTD.
Mohona Roy
Director

MOHONA ROY
DIN No.03304201

BARDDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED

CIN : U70101WD2004PTC099562

Balance Sheet as at 31st March, 2023

All amount in Indian Rupees except otherwise stated

S.No.	Particulars	Note No	As at 31 March 2023	As at 31 March 2022
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
(a)	Share Capital	3.1	29,99,000.00	29,99,000.00
(b)	Reserves and Surplus	3.2	3,19,16,643.15	3,02,77,921.78
			3,49,15,643.15	3,32,76,921.78
(2)	Current Liabilities			
(a)	Trade payables		26,800.00	-
(b)	Short-term borrowings	3.3	2,08,10,513.60	76,12,748.00
(c)	Other current liabilities	3.4	3,14,59,366.00	2,90,29,949.00
(d)	Short-term provisions	3.5	4,55,690.00	5,54,990.00
			5,27,52,369.60	3,71,97,687.00
	Total		8,76,68,012.75	7,04,24,668.78
II.	ASSETS			
(1)	Non-current assets			
(a)	Property, Plant & Equipments	3.6	31,88,737.11	32,33,552.00
(b)	Deferred Tax Assets	3.7	5,75,992.42	3,10,224.83
(c)	Non-current investments	3.8	5,12,000.00	5,12,000.00
			42,76,729.53	40,55,782.83
(2)	Current assets			
(a)	Inventories	3.9	2,10,73,032.00	2,29,42,932.00
(b)	Cash and cash equivalents	3.10	1,88,24,432.22	15,78,994.95
(c)	Short-term loans and advances	3.11	4,34,93,819.00	4,18,46,959.00
			8,33,91,283.22	6,63,68,885.95
	Total		8,76,68,012.75	7,04,24,668.78

Significant Accounting Policies
Notes to the financial statements

2
3.1-3.35

The Notes referred to above form an integral part of these financial statements

As Per Our Separate Report of Even Date Annexed
For Jainsarawjee & Co
Chartered Accountants
Firm Registration No 3060122

CA. P. K. Sainarawjee
Partner
M. NO.: 057051
Place : Kolkata
Date : 02/09/2023
UDIN: 23057051BGTZKV9209



For BARDDHAMAN HOUSING DEVELOPMENT (P) LTD.
Sintalhar
Director

For Barddhaman Housing Development Private Limited

For BARDDHAMAN HOUSING DEVELOPMENT (P) LTD.
Mohona Roy
Director

SIKTA GHAR
DIN No.01998782

MOHONA ROY
DIN No.03304201

BARDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED

CIN L U70101WB2004PTC092562

Notes To Financial Statements for the year ended 31st March, 2023

3 NOTES TO ACCOUNTS

Particulars	As at	
	March 31, 2023	March 31, 2022
3.1 Share Capital		
Authorized		
400000 (Previous Year 400000) Equity Shares of Rs. 10/- each	40,00,000	40,00,000
	40,00,000	40,00,000
Issued, subscribed & Fully Paid up		
2,99,900 (Previous year - 299,900) Equity Shares of Rs. 10/- each	29,99,000	29,99,000
fully paid up	29,99,000	29,99,000

The company has a class of shares referred to as equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share and dividend in proportion to the capital paid up by each shareholder depending upon recommendation of Board of Directors and declaration by the members in the AGM. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all the preferential payments, in proportion to the capital paid up by the shareholders. The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2023 and March 31, 2022 is set out below:

Particulars	(Amount in Rs.)			
	As at		As at	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
	No. of Shares	Amount	No. of Shares	Amount
Shares at the beginning of the Year	2,99,900	29,99,000	2,99,900	29,99,000
Shares issued during the Year	2,99,900	29,99,000	2,99,900	29,99,000
Shares at the end of the Year				

Shareholding of more than 5%

Name of the shareholder	As at			
	March 31, 2023		March 31, 2022	
	No. of Shares	% held	No. of Shares	% held
Tarak Nath Ghar	1,31,150	44%	98,000	33%
Debi Prasad Sarkar	-	-	45,500	15%
Bishwanath Ghar	-	-	42,250	14%
Mohun Roy	50,400	17%	32,000	11%
Sandhya Rani Ghar	-	-	30,000	10%
Ghar Consultech Private Limited	30,000	10%	22,750	8%
Sikta Ghar	47,250	16%	-	-
Evergreen Construction	25,900	9%	-	-
Sutapa Ghar	-	-	16,650	6%
	2,85,700	96%	2,87,150	96%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal & beneficial ownerships of shares.

Particulars	As at	
	March 31, 2023	March 31, 2022
3.2 Reserves & Surplus		
Securities Premium Reserve		
Balance as per the last financial statements	54,96,000.00	54,96,000.00
Add: Addition during the year	-	-
Surplus-Closing Balance	54,96,000.00	54,96,000.00
Statement of Profit & Loss		
Balance as per the last financial statements	2,47,31,981.78	2,30,62,980.61
Add: Net profit/(loss) after tax transferred from Statement of Profit & Loss	16,88,661.37	16,68,991.17
Surplus-Closing Balance	2,64,20,643.15	2,47,31,981.78
Total	3,19,16,643.15	3,02,27,981.78

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.
Sinto Chak
Director

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.
Mishra Rupa
Director

3.3 Short Term Borrowings	As at	
	March 31, 2023	March 31, 2022
Secured Loans		
Loans Repayable on Demand		
Cash Credit from Axis Bank (Refer Point a)		
Sbi Sme Loan A/c Number 41458953208	1,50,67,828.00	
Housing loan from Dewan Housing Finance Corporation Limited (Refer Point b)	54,42,645.60	68,12,748.00
Unsecured Loans		
GR Realty Pvt Ltd		
Ingenious Trade Pvt Ltd	3,00,000.00	3,00,000.00
Santosh Kumar Banerjee		5,00,000.00
Total	2,08,10,511.60	76,12,748.00

a. Cash Credit taken from Axis Bank against security of Book debts: Movable Property (not being a pledge). Charge Amount of Rs 3,00,00,000/-, created on 11/02/2016.

b. Loan taken from Dewan Housing Finance Corporation Limited against security of flats at Ruchi Realty Holding Limited. Amount of Rs.7319637/- sanctioned on 28 March, 2015 repayable in 15 years at an EMI of Rs.90252/-, Amount of Rs.6782744/- sanctioned on 23 June, 2015 repayable in 16 years at an EMI of Rs.79527/-

3.4 Other Current Liabilities	As at	
	March 31, 2023	March 31, 2022
Advance received from customer against sale of flat	1,08,43,661.00	2,20,79,100.00
Advance Received for Car Parking	5,20,000.00	
Other Payables		
-Other Liabilities	16,005.00	27,050.00
-TDS Payable	79,700.00	79,850.00
-Audit Fees Payable		
Total	3,14,59,366.00	2,90,27,949.00

3.5 Short Term Provisions	As at	
	March 31, 2023	March 31, 2022
Provision for Taxation	4,55,690.00	5,54,990.00
Total	4,55,690.00	5,54,990.00

3.7 Deferred Tax Asset/ (Liability)	As at	
	March 31, 2023	March 31, 2022
Opening Balance		3,10,225.00
On account of depreciation on property, plant & equipments	3,10,224.83	
Created during the year	2,65,768	
Total	5,75,992.42	3,10,224.83
Deferred tax asset:		
On account of timing differences in recognition of expenditure		
Total		
Net Deferred tax asset/ (liability)	5,75,992.42	3,10,224.83

3.8 Non-Current Investment:	As at	
	March 31, 2023	March 31, 2022
Un Quoted Investments		
Investment in Equity Shares	5,12,000.00	5,12,000.00
Total	5,12,000.00	5,12,000.00

3.9 Inventories	As at	
	March 31, 2023	March 31, 2022
Closing Stock	2,10,73,032.00	2,79,42,932.00

3.10 Cash and Cash Equivalents	As at	
	March 31, 2023	March 31, 2022
Cash balances (as certified by the management)	17,80,284.01	15,59,154.91
Bank balances with scheduled banks		
- In current accounts		
SBI Bank A/c 5122000707170933	16,72,445.00	
State Bank of India A/c -30002513477	10,413.50	11,002.50
State Bank of India A/c -31290465270	1,51,55,709.09	
Bank of Baroda		8,724.00
Allahabad Bank		
Total	1,88,24,412.22	15,78,891.41

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.
Sintachar
Director

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.
Mohana Bys
Director

3.11 Short Term Loans and Advances (Unsecured and Considered Good)	As at	
	March 31, 2023	March 31, 2022
Advances to related parties		
Advance to Land Owners	2,48,75,464.00	2,44,93,464.00
Other Advances		
Advances Recoverable in Cash or kind	1,71,68,511.00	1,71,68,511.00
Advance to Land owners		
Advance Income Tax (AY 2019-20)		
Advance IT (14-15)	55,560.00	55,560.00
Advance IT (FY 21-22)	66,860.00	-
Advance IT (FY 22-23)	2,00,000.00	-
Electronic Credit Ledger	1,27,424.00	1,27,424.00
Amops Holdings India Private Limited (Advances)	10,00,000.00	-
Total	4,34,93,819.00	4,18,46,979.00

3.12 Revenue from Operations	Year ended	
	March 31, 2023	March 31, 2022
Sales of Flats	1,87,63,711.00	1,20,58,625.00
Sale of Car Parking	-	-
Total	1,87,63,711.00	1,20,58,625.00

3.13 Other Income:	Year ended	
	March 31, 2023	March 31, 2022
Interest Refund on Bank OD	-	28,021.00
Planning and Site Supervision Charges	-	13,84,221.00
Miscellaneous Income	10,003.00	-
Total	10,003.00	14,12,242.00

3.14 Construction Cost:	Year ended	
	March 31, 2023	March 31, 2022
Opening balance of Work in progress	-	-
Add:- Construction cost incurred during the year	-	-
Less:- Cost of project sold	-	-
Add:- Construction cost incurred for Project sold	-	-
Less:- Opening WIP of Unsold Projects	-	-
Total	-	-

3.15 Changes in inventories of work-in-progress, Finished Goods and Stock in Trade	Year ended	
	March 31, 2023	March 31, 2022
Work in progress at the beginning of the year	2,29,42,932.00	2,50,09,616.00
Less : Inventory at the end of the year	2,10,73,032.00	2,29,42,932.00
Total	18,69,900.00	20,66,684.00

3.16 Employee Benefit Expenses	Year ended	
	March 31, 2023	March 31, 2022
Salaries	7,44,500.00	4,24,172.00
Director's Remuneration	15,00,000.00	8,00,000.00
Staff Welfare	17,500.00	1,17,154.00
Total	22,62,000.00	13,41,326.00

3.17 Finance Costs	Year ended	
	March 31, 2023	March 31, 2022
Interest on Finance & to others	5,15,684.00	7,47,836.00
Total	5,15,684.00	7,47,836.00

3.18 Depreciation and amortization	Year ended	
	March 31, 2023	March 31, 2022
Depreciation	44,819.30	1,11,412.00
Total	44,819.30	1,11,412.00

3.19 Direct Expenses:	Year ended	
	March 31, 2023	March 31, 2022
Labour Charges	27,20,066.00	11,61,183.00
Professional Fees	1,19,900.00	58,800.00
Security Charges	1,29,118.00	54,998.00
Interest on Loan	38,679.00	45.00
Electricity Charges	7,767.00	1,468.00
Misc. Sale Expenses	2,925.00	4,000.00
Total	30,19,655.00	12,85,500.00

For BARDHAMAN HOUSING
DEVELOPMENT (P) LTD.
Sindhu Chakraborty
Director

For BARDHAMAN HOUSING
DEVELOPMENT (P) LTD.
Mohana Ray
Director

3.20 Other Expenses:	Year ended	
	March 31, 2021	March 31, 2022
Bank Charges	5,717.71	7,777.67
Advertisement	48,808.36	15,750.00
Accounting Charges	25,500.00	10,000.00
Internet Charges	10,969.00	1,416.00
Professional Fees	-	2,500.00
Loan Processing Charge	1,88,740	-
Audit Fees	29,900.00	29,900.00
Electric Charges	24,222.00	9,452.00
Legal Expenses	1,18,554.72	82,000.00
Printing & Stationery	91,700.00	8,000.00
Freight & Transportation Charges	-	1,85,000.00
Professional Tax	2,500.00	2,500.00
Trade License	1,886.00	1,500.00
Office Expenses	69,826.00	-
Filing Fees	3,500.00	11,800.00
Telephone Charges	-	29,000.00
Rates & Taxes	-	33,642.00
Site Supervision Charges	-	30,000.00
Interest	-	15,830.00
Subscription & Donation	11,500.00	-
Business Promotion	4,850.00	-
Selling Test Charge	13,000.00	-
Fuel expenses	4,770.00	-
Miscellaneous Expenses	1,26,521.00	-
Total	8,19,809.31	4,26,144.67

For BARDDHAMAN HOUSING
DEVELOPMENT (P) LTD.

Sintu Chhar
Director

For BARDDHAMAN HOUSING
DEVELOPMENT (P) LTD.

Mohana Roy
Director

3.21 Earning Per Share (EPS)	Year ended	
	March 31, 2023	March 31, 2022
Net Profit/(Loss) after tax	16,88,661.37	15,68,991.17
Weighted average no. of equity shares (Nos.)/ Diluted Shares(Nos.)	2,99,900.00	2,99,900.00
Nominal Value of Equity Shares	10.00	10
Basic Earnings/(Loss) per share/ Diluted Earnings/(Loss) per Share	5.63	5.57

3.22 Segment reporting
The Company is engaged in Real Estate Development business which in context to Accounting Standard - 17 "Segment Reporting" issued by ICAI is considered as the only Business Segment.

3.23 Related party Disclosures	Year ended			
	March 31, 2023		March 31, 2022	
Name of Related Party and Nature of Relationship & nature of transaction	Transaction Value	Outstanding Amounts carried in the Balance Sheet	Transaction Value	Outstanding Amounts carried in the Balance Sheet
(a) Directors & Relatives: Mohou Roy Sikta Ghar - Director Remuneration	7,50,000.00 7,50,000.00 15,00,000.00	-	4,00,000.00 4,00,000.00 4,00,000.00	-
(b) G.R. Realty Pvt Ltd (Mohou Roy one of the director is also director in the company) - Advance received from G.R. Realty Pvt. Ltd.	-	-	8,00,000.00 8,00,000.00	-
(c) ANOPS Holding Pvt Ltd (Biswanath Ghar one of the director is also director in the company) - Amount given for purchase of land (Joint Venture)	10,00,000.00 10,00,000.00	52,00,000.00 52,00,000.00	-	42,00,000.00 42,00,000.00

3.24 Remuneration to Auditors	Year ended	
	March 31, 2023	March 31, 2022
As Audit Fees	29,900	29,900
Total	29,900	29,900

- 3.25 In the opinion of the management and to the best of their knowledge and belief, the value on realization of loans, advances and other current assets in the will not be less than the amount at which they are stated in the Balance Sheet.
- 3.26 There are no present obligations requiring provisions in accordance with the guiding principles as enunciated in Accounting Standard (AS) 29 Provisions, Contingent Liabilities & Contingent Assets.
- 3.27 In the opinion of the Management there is no reduction in the value of any assets, hence no provisions is required in terms of Accounting Standard AS-28 "Impairment of Assets".
- 3.28 The Employee Benefits as specified in Accounting Standard 15 (Revised) are accounted for on Cash basis. Gratuity to employees is charged to Profit & Loss Account in the year in which it becomes due and payable. No provision is made for liability of future payment of gratuity to retiring employees which remains undetermined. The leave benefits are encashed within the year as per company policies and no liability remains outstanding at the end of the year.
- 3.29 The Company does not have any non-cancellable lease.
- 3.30 Due to Small Scale Industrial Undertaking
There are no Micro and Small Scale Business which are outstanding for more than 45 days as at 31st March 2019. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined.
- 3.31 Previous year's figures have been regrouped /reclassified wherever found necessary to correspond with the current year's classification/ disclosure.
- 3.32 The MCA wide notification dated 24th March 2021 has amended schedule III to the companies Act, 2013 in respect of certain disclosure which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever
- 3.33 Relationship with struck off companies
The Company has not entered into any transactions with the companies struck off under the Companies Act, 2013 or the Companies Act, 1956.
- 3.34 Company have not been declared as willful defaulter by any bank or financial institution.
- 3.35 There are no proceedings that have initiated against the company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

For Saranwaga & Co
Chartered Accountants
Firm Registration No. 306087E

For Bardhaman Housing Development
Private Limited

CA. R. V. Saranwaga
Partner
M. NO: 057051
Place: Kolkata
Date: 02/09/2023
UDIN:

SIKTA GHAR
DIN No 0198782

MOHOU ROY
DIN No.01304201

FOR BARDHAMAN HOUSING
DEVELOPMENT (P) LTD.

FOR BARDHAMAN HOUSING
DEVELOPMENT (P) LTD.

23057051BGTZKV9209

Sikta Ghar
Director

Mohou Roy
Director

BARDHAMAN HOUSING DEVELOPMENT PRIVATE LIMITED

NOTE NO. 34

34 PROPERTY, PLANT & EQUIPMENT

Description	Gross Block				Depreciation				Net Book	
	As at 31.03.2022		As at 31.03.2021		For the Year		Up to 31.03.2021		As at 31.03.2021	
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Computer	1,00,000.00	-	1,00,000.00	-	1,00,787.50	-	1,00,787.50	-	9,812.50	9,812.50
Furniture	74,452.00	-	74,452.00	-	70,726.71	-	70,726.71	-	3,725.29	3,725.29
A/c Machine	90,000.00	-	90,000.00	-	89,999.56	-	89,999.56	-	6,000.44	6,000.44
Fire Extinguisher	90,862.00	-	90,862.00	-	86,118.97	-	86,118.97	-	4,743.03	4,743.03
CCD Camera	83,100.00	-	83,100.00	-	59,415.87	-	59,415.87	-	2,384.13	2,384.13
Office Equipment	41,100.00	-	41,100.00	-	41,895.17	-	41,895.17	-	2,204.83	2,204.83
Motor Vehicle	2,15,600.00	-	2,15,600.00	-	2,02,555.03	2,265.67	2,04,820.67	-	10,779.33	10,045.33
Hand Motor Vehicle	16,320.00	-	16,320.00	-	15,504.19	-	15,504.19	-	815.81	815.81
Inventory	33,200.00	-	33,200.00	-	33,025.00	394.97	33,419.97	-	1,780.03	1,780.03
Motor Car	38,16,733.00	-	38,16,733.00	-	35,83,741.00	42,179.68	36,25,919.68	-	1,90,875.34	2,31,074.29
Other Building	29,56,993.00	-	29,56,993.00	-	-	-	-	-	29,56,993.00	29,56,993.00
Current Year	76,07,376.00	-	76,07,376.00	-	4,173,294.99	41,879.30	41,83,638.89	-	71,89,727.11	72,03,754.41
Previous Year	76,07,376.00	-	76,07,376.00	-	41,62,906.51	44,640.00	42,07,546.51	-	33,00,129.47	33,44,999.47

WIPY A.Y 2022-23
Depreciation as per IAS

Rate	W.D. Expense	Addition Before & months	Addition After & months	Total	Depreciation	W.D.Y. Closing
Plant & Machinery	40%	85.20	-	85.20	34.08	51.12
Furniture & Fixtures	10%	17,302.60	-	17,302.60	1,730.26	15,572.34
Plant & Machinery	15%	11,25,774.45	-	11,25,774.45	1,69,216.17	9,56,558.28
		11,44,162.25	-	11,44,162.25	1,70,760.51	9,73,391.74

Deferred Tax Calculation

WDV as per Contract	31,68,737.11	
WDV as per IAS	9,73,391.65	
Difference	(22,15,355.46)	
Closing Deferred Tax Assets	5,73,992.42	
Opening Deferred Tax Assets	5,73,992.42	5,73,992.42
Created/(Reversed) During the Year		

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.

Sintalakar
Director

For BARDHAMAN HOUSING DEVELOPMENT (P) LTD.
Mohana C.
Director