

M/s. BASU & HAJRA BUILDERS

ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2022

[Figures are in Rupees]

	SCHEDULES	YEAR ENDED 31-03-2022	YEAR ENDED 31-03-2021
1) INCOME			
i) Sales		24,10,98,625.00	14,25,52,538.00
ii) Other Miscellaneous Income		15,973.00	55,326.00
Total		<u>24,11,14,598.00</u>	<u>14,26,07,864.00</u>
2) COST OF GOODS SOLD			
a) Opening Stock (Including W.I.P)		2,60,42,858.00	3,52,17,276.00
Add. Purchases (Less Returns)		6,24,35,677.00	2,70,48,750.00
Less. Closing Stock (Including W.I.P)		<u>8,84,78,535.00</u>	<u>6,22,66,026.00</u>
Less. Closing Stock (Including W.I.P)		<u>1,11,19,253.00</u>	<u>2,60,42,858.00</u>
Total		<u>7,73,59,282.00</u>	<u>3,62,23,168.00</u>
b) Other Direct Expenses	6	11,56,68,490.00	7,42,73,044.00
Total [(a) + (b)]		<u>19,30,27,772.00</u>	<u>11,04,96,212.00</u>
3) GROSS PROFIT [(1) - (2)]		4,80,86,826.00	3,21,11,652.00
4) Sales, administrative & other expenses	7	3,67,82,136.00	2,16,69,602.00
5) Interest		-	-
6) Profit before depn. & tax [(3) - (4)]		1,13,04,690.00	1,04,42,050.00
7) Depreciation		3,73,350.00	4,37,847.00
8) Profit Before Tax [(5) - (6)]		1,09,31,340.00	1,00,04,203.00
9) Provision for Taxation	8	10,46,000.00	25,74,734.00
10) Profit after tax [(7) - (8)]		98,85,340.00	74,29,469.00
11) Interest on Capital		6,04,682.00	5,55,947.00
Partners' Salary		14,40,000.00	14,40,000.00
12) Balance transferred to Partners' Capital Account [(10) - (11)+(12) - (13)]		78,40,678.00	54,33,522.00

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

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

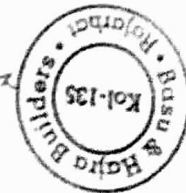
Partha Mitra

PARTHA MITRA
(PARTNER)
FIRM REGN NO. 311074E
M.No. 061582
KOLKATA :28/09/ 2022



For M/s. BASU & HAJRA BUILDERS

Partner :
Sudanta Hajra
Prof Basu



UDIN : 22061582AXWAF7710

M/s. BASU & HAJRA BUILDERS

ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

BALANCE SHEET as at 31/03/2022

[Figures are in Rupees]

	SCHEDULE	AS AT 31/03/2022	AS AT 31/03/2021
SOURCES OF FUND			
1) PARTNERS' CAPITAL ACCOUNT			
Arup Kumar Basu		(5,30,87,699.00)	
Susanta Hajra		(4,96,09,097.00)	
	1	(10,26,96,796.00)	50,38,855.00
2) LOANS & BORROWINGS			
a) Secured Loans		-	-
b) Unsecured Loans		-	-
TOTAL [(1) + (2)]		(10,26,96,796.00)	50,38,855.00
APPLICATION OF FUNDS			
1) FIXED ASSETS:			
WDV AS AT 01/04/2020	2	25,61,091.00	29,98,938.00
Add. Purchased during the Year		-	-
		25,61,091.00	29,98,938.00
Less: Depreciation		3,73,350.00	4,37,847.00
NET BLOCK		21,87,741.00	25,61,091.00
2) INVESTMENTS		-	-
3) A) CURRENT ASSETS, LOANS & ADVANCES			
a) Inventories		1,11,19,253.00	15,500.00
b) Work-in-Progress		-	2,60,42,858.00
b) Sundry Debtors		-	-
c) Other Current Assets & Advances	3	34,04,074.00	22,55,033.00
d) Cash & Bank Balances	4	1,55,00,770.00	2,57,87,977.00
		3,00,24,097.00	5,41,01,368.00
B) CURRENT LIABILITIES & PROVISIONS			
a) Sundry Creditors		5,16,02,549.00	15,93,928.00
b) Other Liabilities	5	8,22,60,085.00	4,74,54,942.00
c) Provision for Taxation		10,46,000.00	25,74,734.00
		13,49,08,634.00	5,16,23,604.00
NET CURRENT ASSETS [(A) - (B)]		(10,48,84,537.00)	24,77,764.00
4) MISCELLANEOUS EXPENDITURE		-	-
5) ACCUMULATED LOSSES		-	-
TOTAL [(1) + (2) + (3) + (4) + (5)]		(10,26,96,796.00)	50,38,855.00

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

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

Partha Mitra
PARTHA MITRA
(PARTNER)
FIRM REGN NO. 311074E
M.No. 061582
KOLKATA :28/09/ 2022



For M/s. BASU & HAJRA BUILDERS

Partner : *Susanta Hajra*
Arup Basu



M/s. BASU & HAJRA BUILDERS

ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

[Figures are in Rupees]

SCHEDULE 1

PARTNERS' CAPITAL ACCOUNT

<u>1. ARUP KUMAR BASU</u>	<u>As at 31/03/2022</u>	<u>As at 31/03/2021</u>
Opening Balance	6,36,369.50	14,75,786.50
Add:Capital Introduction	2,00,000.00	12,500.00
Add: Income Tax Refund	-	-
Add: Net Profit/Loss for the year (SHARE OF PROFIT)	44,43,339.00	27,16,761.00
Add: Partner's Salary	7,20,000.00	7,20,000.00
Add: Interest on Capital	76,365.00	1,77,094.00
Less : Drawings	5,86,40,772.00	44,65,772.00
Closing Balance	<u>(5,25,64,698.50)</u>	<u>6,36,369.50</u>
<u>2. SUSANTA HAJRA</u>	<u>As at 31/03/2022</u>	<u>As at 31/03/2021</u>
Opening Balance	44,02,485.50	31,57,105.50
Add:Capital Introduction	-	12,500.00
Add: Income Tax Refund	-	-
Add: Net Profit/Loss for the year (SHARE OF PROFIT)	44,43,339.00	27,16,761.00
Add: Partner's Salary	7,20,000.00	7,20,000.00
Add: Interest on Capital	5,28,298.00	3,78,853.00
Less : Drawings	5,47,77,734.00	25,82,734.00
Closing Balance	<u>(4,90,86,097.00)</u>	<u>44,02,485.50</u>



Susanta Hajra
Prof. Cash



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

SCHEDULE 2
 Fixed Assets Schedule for the year 2021-22

SL NO	NATURE OF ASSETS	RATE OF DEPRECIATION (%)	W.D.V AS ON 1/04/2021	ADDITION DURING THE YEAR		TOTAL	DEPRECIATION DURING THE YEAR	W.D.V AS AT 31/03/2022
				FROM 01/04/2021 TO 30/09/2021	FROM 01/10/2021 TO 31/03/2022			
1	FURNITURE & FITTINGS	10%	99,957.00	-	-	99,957.00	9,996.00	89,961.00
2	MOTOR CAR	15%	22,92,722.00	-	-	22,92,722.00	3,43,908.00	19,48,814.00
3	SCOOTY	15%	51,226.00	-	-	51,226.00	7,684.00	43,542.00
4	COMPUTER	40%	146.00	-	-	146.00	58.00	88.00
5	LAND & BUILDING	10%	1,17,040.00	-	-	1,17,040.00	11,704.00	1,05,336.00
	TOTAL		25,61,091.00	-	-	25,61,091.00	3,73,350.00	21,87,741.00



Sudanti Majra
Amey Ghosh

M/s. BASU & HAJRA BUILDERS

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[Figures are in Rupees]

SCHEDULE 3

OTHER CURRENT ASSETS & ADVANCES:

<u>PARTICULARS</u>	AS AT 31-03-2022 AMOUNT (₹)	AS AT 31-03-2021 AMOUNT (₹)
Advance Income Tax	17,00,000.00	16,00,000.00
TDS on Cash Withdrawal	77,044.00	27,063.00
Income Tax Refundable (AY-2020-21)	8,030.00	8,030.00
Loans & Advances	16,19,000.00	6,19,940.00
	<u>34,04,074.00</u>	<u>22,55,033.00</u>

SCHEDULE 4 :

CASH & BANK BALANCES

PARTICULARS

<u>PARTICULARS</u>	AS AT 31-03-2022 AMOUNT (₹)	AS AT 31-03-2021 AMOUNT (₹)
United Bank of India	1,53,37,229.00	1,39,55,553.00
HDFC Bank	1,16,991.00	1,17,93,583.00
Cash - in - Hand	46,550.00	38,841.00
	<u>1,55,00,770.00</u>	<u>2,57,87,977.00</u>

SCHEDULE 5:

OTHER LIABILITIES:

PARTICULARS

<u>PARTICULARS</u>	AS AT 31-03-2022 AMOUNT (₹)	AS AT 31-03-2021 AMOUNT (₹)
Duties & Taxes	(66,78,148.00)	8,97,302.00
Advance against Flat	1,26,91,294.00	4,64,08,640.00
Payable to Land Owner	3,12,00,000.00	
Accounting Charges	2,40,000.00	1,20,000.00
Other Outstanding Liabilities	4,47,77,939.00	
Audit Fees	29,000.00	29,000.00
	<u>8,22,60,085.00</u>	<u>4,74,54,942.00</u>



Prasanta Hajra
Dy. Basu

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[Figures are in Rupees]

SCHEDULE 6

Other Direct Expenses

	For the year ended 31-03-2022	For the year ended 31-03-2021
	AMOUNT (₹)	AMOUNT (₹)
Fabricating & Misc Fittings	51,91,561.00	34,99,844.00
Land Owner Payment	9,00,71,459.00	5,87,81,487.00
Installation Charges	2,40,000.00	-
Lift Material	15,08,475.00	11,82,712.00
Labour Charges	1,86,56,995.00	1,08,09,001.00
	<u>11,56,68,490.00</u>	<u>7,42,73,044.00</u>

SCHEDULE 7

Sales, administrative & other expenses

	For the year ended 31-03-2022	For the year ended 31-03-2021
	AMOUNT (₹)	AMOUNT (₹)
Accounting Charges	3,45,000.00	-
Audit Fees	29,000.00	-
Bank Charges	11,172.00	5,108.00
Bonus	2,50,000.00	2,15,000.00
Car Insurance	-	28,794.00
Carriage Inward	72,567.00	4,550.00
Commission	39,26,353.00	27,92,135.00
Coolie & Cartage	8,16,715.00	3,29,640.00
Delevery Charges	17,989.00	7,700.00
Drawing Charges	20,00,000.00	-
Electricity Charges	4,42,451.00	4,86,525.00
Electricity Connection Charges	83,02,555.00	76,15,868.00
Fire Extinguisher	24,000.00	24,000.00
General & Misc. Expenses	27,17,230.00	11,03,044.00
Incentive	20,25,000.00	-
JCB Hire Charges	8,800.00	6,800.00
Land Brokery Charges	6,00,000.00	10,00,000.00
Drafting & Registration Charges	28,40,000.00	72,800.00
Newspaper & Periodicals	3,390.00	2,770.00
Professional Tax	2,500.00	2,500.00
Printing & Stationery	1,03,887.00	95,824.00
Repair & Maintenance	9,43,450.00	8,39,650.00
Reversal of CGST Input Credit	11,59,522.00	21,29,402.00
Reversal of SGST Input Credit	11,59,522.00	21,29,402.00
Salary & Wages	25,61,500.00	14,60,000.00
Security Charges	4,32,014.00	3,69,219.00
Site Expenses	50,07,341.00	1,70,000.00
Subscription	8,73,967.00	7,66,644.00
Telephone Charges	2,686.00	7,437.00
Testing Charges	15,000.00	-
Travelling & Conveyance	88,525.00	4,790.00
	<u>3,67,82,136.00</u>	<u>2,16,69,602.00</u>

SCHEDULE 8

Provision for Taxation

	For the year ended 31-03-2022	For the year ended 31-03-2021
	AMOUNT (₹)	AMOUNT (₹)
Provision for Current Income Tax	10,46,000.00	25,74,734.00



*Sensante Hajra
Anup Basu*

