

**Renuka Infra Telecom Private Limited**

12/1, Arif Road, Ultadanga,

Kolkata - 700067

CIN : U74999WB2017PTC221589

**Balance Sheet as at 31st March, 2023**

	Notes	31st March 2023	31st March 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	1	1,00,000.00	1,00,000.00
Reserves and Surplus	2	18,69,430.52	14,84,142.97
		<u>19,69,430.52</u>	<u>15,84,142.97</u>
<b>Non Current Liabilities</b>			
Long Term Borrowings	3	-	-
Deferred tax liabilities		-	-
<b>Current Liabilities</b>			
Short Term Borrowings	4	1,06,81,561.43	62,45,396.70
Other Current Liabilities	5	35,39,590.79	25,81,088.35
Provision for I.Tax	5(i)	1,63,232.00	4,33,940.00
		<u>1,43,84,384.22</u>	<u>92,60,425.05</u>
<b>TOTAL</b>		<u>1,63,53,814.74</u>	<u>1,08,44,568.02</u>
<b>II. ASSETS</b>			
<b>1 Non - current assets</b>			
(a) Fixed Assets	6	6,60,959.09	6,34,433.09
(b) Investment	7	-	-
(c) Other Non Current Assets	8	43,724.00	61,011.00
		<u>7,04,683.09</u>	<u>6,95,444.09</u>
<b>2 Current assets</b>			
Cash and cash equivalents	9	2,82,638.19	20,73,022.53
Other Current Assets	9(i)	1,47,98,428.76	72,32,452.35
Short Term Advance & Receivable	9(ii)	5,68,064.70	8,43,649.05
		<u>1,56,49,131.65</u>	<u>1,01,49,123.93</u>
<b>TOTAL</b>		<u>1,63,53,814.74</u>	<u>1,08,44,568.02</u>

**Summary of Significant Accounting Policies**

The accompanying notes are an integral part of the Financial Statements.

For and on behalf of the Board of Directors

As per our Report of even date

For **P.B.S.D & ASSOCIATES**

Chartered Accountants



Uttam Kumar Bose

(Partner)

(Mem. No. 056108)

FRN 322152E

Place : Kolkata

Date : 20/06/2023

UDIN: 23054108BGRVBE1651

Sourav Dutta  
DirectorShyamal Kumar Dutta  
Director

Place : Kolkata

Date : 20/06/2023

Place : Kolkata

Date : 20/06/2023

**Statement of Profit and Loss For the Year Ended 31st March, 2023**

Particulars	Notes	31st March 2023	31st March 2022
<b>Continuing Operation</b>			
<b>I Income</b>			
Sales (Annexure-C)		3,00,92,264.47	2,35,25,078.44
Other Income	11	69,607.46	5,166.43
Total Revenue (I)		<u>3,01,61,871.93</u>	<u>2,35,30,244.87</u>
<b>II Expenses</b>			
Purchase (Annexure-C)		72,16,775.65	94,08,958.02
(Increase / Decrease in Inventories)			
Duties & Taxes (Annexure-C)		35,84,427.35	28,59,145.21
Depreciation on Car (Annexure-D)		2,53,474.00	1,17,398.00
Administrative expenses	10	1,85,86,536.38	95,36,754.47
Total expenses (II)		<u>2,96,41,213.38</u>	<u>2,19,22,255.70</u>
<b>III Profit before tax (I-II)</b>		<b>5,20,658.55</b>	<b>16,07,989.17</b>
<b>IV Tax expenses :</b>			
Current Tax		1,63,232.00	4,33,940.00
Deferred Tax		-	-
<b>V Profit (Loss) for the year (III-IV)</b>		<u><b>3,57,426.55</b></u>	<u><b>11,74,049.17</b></u>
<b>Basic &amp; Diluted earning per share</b>	13	<b>35.74</b>	<b>117.40</b>

Summary of Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements.

For and on behalf of the Board of Directors

As per our Report of even date

For **P.B.S.D & ASSOCIATES**

Chartered Accountants



Uttam Kumar Bose  
( Partner)

(Mem. No. 056108)

FRN 322152E

Place : Kolkata

Date : 20/06/2023



Sourav Dutta  
Director

Place : Kolkata  
Date : 20/06/2023

Shyamal Kumar Dutta  
Director

Place : Kolkata  
Date : 20/06/2023

UDIN, 23056108 BGRV BE1651

Notes For the Year Ended 31st March, 2023

Notes no.	Particulars	31st March 2023	31st March 2022
3	<b>Long Term Borrowings</b>		
4	<b>Short Term Borrowings</b> From Body Corpoates / Shareholders	1,06,81,561.43	62,45,396.70
		<b>1,06,81,561.43</b>	<b>62,45,396.70</b>
5	<b>Other Current Liabilities</b>		
	Trade Payable	6,41,170.54	7,71,604.46
	Liability For Statutory Dues	13,20,691.25	12,12,507.89
	Advances from Body Corporate	20,511.00	13,511.00
	Liability For Expenses	15,57,218.00	5,83,465.00
		<b>35,39,590.79</b>	<b>25,81,088.35</b>
5(i)	<b>Short-term Provisions:</b>		
	Provison for Income Tax	1,63,232.00	4,33,940.00
		<b>1,63,232.00</b>	<b>4,33,940.00</b>
6	<b>Non Current Asset</b>		
	Fixed Asset	6,60,959.09	6,34,433.09
		<b>6,60,959.09</b>	<b>6,34,433.09</b>
7	<b>Investments (Non Current assets)</b>		
	Land	-	-
	Add : Cost of Improvement and Borrowing Cost	-	-
		<b>-</b>	<b>-</b>
8	<b>Other Non Current Assets</b>		
	<b>Deferred Tax</b>		
	Asper Last Year	61,011.00	61,011.00
	This Year	27,861.00	-
		<b>88,872.00</b>	<b>61,011.00</b>
	Less :- Excess Deferred Tax Provision adjustment	<b>45,148.00</b>	-
		<b>43,724.00</b>	-
9	<b>Cash and Cash Equivalent</b>		
	Balance with Scheduled Banks		
	In Current Account	6,594.19	19,35,259.53
	Cash in hand	2,76,044.00	1,37,763.00
		<b>2,82,638.19</b>	<b>20,73,022.53</b>
9(i)	<b>Other Current Assets</b>		
	Fixed Deposit	20,87,090.00	2,80,000.00
	Trade Receivable	1,15,48,315.11	69,44,922.49
	EMD	10,74,020.53	-
	Excess Input Tax	-	7,529.86
	GST cash balance	-	-
	STDS CGST	44,501.56	-
	STDS SGST	44,501.56	-
		<b>1,47,98,428.76</b>	<b>72,32,452.35</b>
9(ii)	<b>Short Term Advances and Receivable</b>		
	Advance to Party	2,886.00	3,04,023.00
	<b>Balance with Govt. Authorities:</b>		
	TDS Refundable for F.Y. 2022-23	5,65,178.70	1,26,161.00
	TDS Receivable for F.Y. 2021-22	-	4,13,465.05
		<b>5,68,064.70</b>	<b>8,43,649.05</b>



Notes no.	Particulars	31st March 2023	31st March 2022
10	<b>Administrative Expenses</b>		
	Accounting Charges	1,71,500.00	75,000.00
	Audit Fees	15,000.00	15,000.00
	Bank Charges	2,55,910.61	20,055.06
	Basic Wages	17,81,684.00	2,05,786.00
	Car Expenses	70,000.00	-
	Car Insurance	32,092.00	-
	Car Loan Interest	39,312.00	22,380.00
	Carraige Outward	1,76,100.00	2,69,341.00
	Consultancy Cahrges	1,00,000.00	30,000.00
	Directors Remuneration	4,20,000.00	7,99,400.00
	Discount Allowed	-	300.00
	Employer Share EPF	2,27,756.44	30,222.00
	Employer Share ESIC	56,397.77	13,381.00
	Enlishment Fees	1,12,500.00	-
	Filing Fees	-	10,000.00
	General Expenses	16,125.00	5,000.00
	Godown Rent	-	26,000.00
	HRA & Others Allowances	3,87,171.00	2,05,784.00
	Insurance for Loan	17,771.00	10,796.00
	Insurance Charges	8,250.00	-
	Insurance Charges for Labour	-	21,510.00
	Interest on Loan	1,47,504.00	8,145.00
	Labour Charges (Annexure-A)	51,68,684.00	41,00,303.00
	Legal Expenses	800.00	10,000.00
	Machine Hire Charges	76,180.00	12,000.00
	Mess Expenses	2,60,140.00	2,26,532.00
	Miscellaneous Exp	56,446.00	-
	Office Maintenance Exp	1,000.00	-
	Oil & Fuel Exp	1,15,000.00	-
	Postage & Telegram Exp	600.00	-
	Deferred Tax Adjustment	45,148.00	-
	Printing & Stationery	97,080.00	85,650.00
	Professional Tax	10,000.00	-
	Puja Expenses	8,000.00	-
	Rates & Taxes	39,553.00	11,940.00
	Repairs & Maintenance	36,500.00	39,000.00
	Salary and Bonus	10,51,391.00	10,49,549.00
	Service Charges	1,413.56	16,111.00
	Site Expenses	64,63,497.00	17,24,499.41
	Supervision Salary	5,27,667.00	-
	Tea & Tiffin Exp	1,71,888.00	1,35,480.00
	Telephone Charges	1,940.00	47,880.00
	Travelling & Coveyance	4,18,535.00	3,09,710.00
		<b>1,85,86,536.38</b>	<b>95,36,754.47</b>
	<b>* Payment to Auditors</b>		
	Statutory Audit fees	15,000.00	15,000.00
		<b>15,000.00</b>	<b>15,000.00</b>
11	<b>Other Income</b>		
	Interest on TDS Refund	9,139.00	-
	Misc. Income	1,487.46	3,578.43
	Interest on FD	58,981.00	1,588.00
		<b>69,607.46</b>	<b>5,166.43</b>



## DECLARATION

Summary of Annual Turnover on the basis of the audited financial statement of the last three financial years.

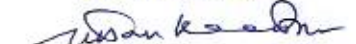
Description	Year 2020-2021	Year 2021-2022	Year 2022-2023
Annual turn over	1,03,79,764.88	2,35,25,078.44	3,00,92,264.47
Average Annual turn over	2,13,32,369.00		

Certified and signed by the Chartered Accountant of the Firm



UTTAM KUMAR BOSE

For P. B. D. & ASSOCIATES  
Chartered Accountants  
FRN : 0322152E



Partner  
Member Registrations No. 056108  
76A, Shyambazar St.  
Kolkata-700004

Name of the firm with seal

Date :- 20/06/2023

UDIN: 23056108BGRVBF8155