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Independent Auditor's Report

To the Members of BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
(CIN: -U45400WB2010PTC141122)

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD (CIN: - U45400WB2010PTC141122) which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year then ended & cash flow 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 standalone 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, its profit, and changes in Equity 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.

Key Audit Matters

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including



Annexure(s) to Board's Report, 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 Standalone Financial Statements or our knowledge obtained during the course of our 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.

Responsibility of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance and changes in equity 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 controlsthat 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 Responsibility for the Audit of the Financial Statements

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.



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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 adequate internal financial controls system 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.

We also provide those charged with governance with a statement that we have complied with



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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.

Report on Other Legal and Regulatory Requirements

A. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we hereby give a statement in Annexure on the matters specified in paragraphs 3 and 4 of the Order, as this is not applicable for the company as per the Companies act, 2013 and amended thereafter.

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

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.

a. 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.

b. The Company has not maintained any branch Office.

c. The Balance Sheet, the Statement of Profit and Loss Account dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone 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 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 MCA notification No. G.S.R. 583 (E) dated June 13, 2017.

g. 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:



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- i. The Company does not have any pending litigations 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.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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;
- v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and
- vi. Based on audit procedures which we 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) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For KRISHNA KANTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regd. No- 333060E

Krishna Kanta Som



Dated the 30th day of August, 2023
Bardhaman - 1

KRISHNA KANTA SOM
PROPRIETOR
Membership No - 318277
DIN -

Name of the Company : BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
 PLOT NO TAAV-39 , ULHAS PO JOTERAM,P.S.-SAKTIGARH, PURBO BARDHAMAN-713104
 (CIN- U45400WB2010PTC141122)

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

	Particulars	Note No.	For the year ended	For the year ended
			31 March,2023	31 March,2022
			Rs.	Rs.
	PARTICULARS			
1	REVENUE			
	a) Revenue from operations	12	195.45	215.00
	Total revenue		195.45	215.00
2	Expenses			
	(a)Other Expenses	13	169.55	189.40
	Total expenses		169.55	189.40
3	Profit before tax		25.90	25.60
4	Tax expense:			
	Provision for tax			
	Current Tax Expenses		6.73	6.66
	Early year Provision		0.00	0.38
	Profit for the year		6.74	7.04
	Excess provision for tax Written Back		19.16	18.56
	Balance Transferred to Reserve & Surplus		19.16	18.56
6	Earning per Equity Share			
	(a) Basic		0.10	0.09
	(a) Diluted		0.10	0.09
	See accompanying notes forming part of the financial statements	6		

In terms of our report attached.

For KRISHNA KANTA & ASSOCIATES

Chartered Accountants

Krishna Kanta Som

Krishna Kanta & Som
 Proprietor

Mem. No. 318277

FRN-333060E

UDIN:

Place : Bardhaman

Date : 30th day of August 2023

For BARDDHAMAN INFRASTRUCTURE
 DEVELOPMENT PVT. LTD.



Sintalchar
 Director
 DIRECTOR

For and on behalf of the Board of Directors

For BARDDHAMAN INFRASTRUCTURE
 DEVELOPMENT PVT. LTD.

Mohana Bys
 Director
 DIRECTOR

Name of the Company : BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
PLOT NO TAAV-39 , ULHAS PO JOTERAM,P.S.-SAKTIGARH, PURBO BARDHAMAN-713104
(CIN- U45400WB2010PTC141122)

Balance Sheet as at 31st March, 2023

Particulars	Note No.	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
1 EQUITY AND LIABILITIES			
(a) Shareholders' funds			
(i) Share Capital	1	200.00	200.00
(ii) Reserve & Surplus	2	1,822.05	1,802.89
		2,022.05	2,002.89
(b) Non Current Liabilities			
a) Long Term Borrowing	3	1,650.00	1,550.00
b) Advance from Customers	4	9,325.00	4,500.00
c) Deferred Tax Liability	5	2.54	2.54
(c) Current liabilities			
(i) Other Current Liability	6	11.80	11.80
(ii) Short Trm Provision	7	6.73	6.66
TOTAL		13,018.12	8,073.88
2 ASSETS			
(a) Property, Plant & Equipments			
(b) Non-current assets			
(ii) Non- Current Investment	8	526.50	526.50
		526.50	526.50
(c) Current assets			
(i) Inventory	9	10,144.51	6,503.51
(ii) Cash and Cash Equivalents	10	1,447.11	943.87
III) Short -term lons advances	11	900.00	100.00
		12,491.62	7,547.38
TOTAL		13,018.12	8,073.88
See accompanying notes forming part of the financial statements		-	-

In terms of our report attached.

For KRISHNA KANTA & ASSOCIATES

Chartered Accountants

Krishna Kanta Som

Krishna Kanta & Som

Proprietor

Mem. No. 318277

FRN-333060E

UDIN:-

Place : Bardhaman

Date : 30th day of August 2023



For and on behalf of the Board of Directors

For BARDDHAMAN INFRASTRUCTURE DEVELOPMENT PVT. LTD.

For BARDDHAMAN INFRASTRUCTURE - DEVELOPMENT PVT. LTD.

Sintalihar
Director

Director

Mohana
Director

Director

Name of the Company : BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
 PLOT NO TAAV-39 , ULHAS PO JOTERAM,P.S.-SAKTIGARH, PURBO BARDHAMAN-713104
 (CIN- U45400WB2010PTC141122)

Notes to Balance Sheet - as at 31st March,2023

NOTE NO.- 1, SHARE CAPITAL

NOTE NO.	Particulars	As at 31 March, 2023		As at 31 March, 2022	
		Number of shares	Rs.	Number of shares	Rs.
1	SHARE CAPITAL				
	(a) Authorised Equity Share of Rs. 10.00 each with voting rights	5,00,000	5,000.00	5,00,000	5,000.00
	(b) Issued, Subscribed and Paid-up Equity Share of Rs. 10.00 each with Voting right	20,000.00	200.00	20,000.00	200.00
	© Subscribed and full paid up Equity Shares of Rs. 10.00 each With Voting rights	20,000	200.00	20,000	200.00
		20,000	200.00	20,000	200.00

NOTE NO.- 1, SHARE CAPITAL (CONTD.)

NOTE NO.	Share Capital (Contd.)			
	Particulars	Opening Balance	Fresh Issue	Closing Balance
1	Equity Shares with Voting rights Year ended 31st March, 2022 Number of Shares Amount (Rs.)	20,000.00 2,00,000.00	- -	20,000.00 2,00,000.00
	Year ended 31st March, 2021 Number of Share Amount (Rs.)	20,000.00 2,00,000.00	- -	20,000.00 2,00,000.00

(i) Details of shares held by each shareholder holding more than 5 % shares :

NOTE NO.	Class of Shares/ Name of shareholders	As at 31 March,2023		As at 31 March,2022	
		Number of Share Held	% Holding in that class of Share	Number of Share Held	% Holding in that class of Share
1	Equity Shares with voting rights Tarak Nath Ghar	5,000	25.00	5,000	25.00
2	Ghar Consultech (P) Ltd	10,000	50.00	10,000	50.00
3	Goutam Kumar Roy	5,000	25.00	5,000	25.00
		20,000	100.00	20,000	100.00

(i) Details of shares held by each shareholder holding less than 5% shares:

Class of shares / Name of shareholder	Number of Shares		%	
	Number of shares held	Number of shares held	% holding in that class of shares	% holding in that class of shares

NOTE NO.- 2, RESERVE & SURPLUS

NOTE NO.	Particulars	As at31 March, 2023	As at31 March, 2022
		Rs.	Rs.
2	(a) Securities Premium Reserve Balance as per the last Financial Statement Add: Additions During the Year	900.00 -	900.00 -
	(b) Surplus (Deficit) in Statement of Profit and Loss Opening Balance Add:-Adjustment Add:- Profit / (loss) for the year Closing Balance	1,802.89 19.16	1,784.33 18.56
	Total	1,822.05	1,802.89

For BARDDHAMAN INFRASTRUCTURE DEVELOPMENT PVT. LTD.
 Sintochar
 Director

For BARDDHAMAN INFRASTRUCTURE DEVELOPMENT PVT. LTD.
 Mohana Roy
 Director



Name of the Company : BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
PLOT NO TAAV-39 , ULHAS PO JOTERAM,P.S.-SAKTIGARH, PURBO BARDHAMAN-713104
(CIN- U45400WB2010PTC141122)

Notes forming part of the financial statements

Details of shareholdings by the Promoter

S. No	Promoter name	As at 31 March, 2023		% Change during the year	As at 31 March, 2022		% Change during the year
		No. of Shares	% of Total Shares		No. of Shares	% of Total Shares	
1	Tarak Nath Ghar	5,000	25.00		5,000	25.00	0.00%
2	Ghar Consultech (P) Ltd	10,000	50.00		10,000	50.00	0.00%
3	Goutam Kumar Roy	5,000	25.00		5,000	25.00	0.00%

For BARDDHAMAN INFRASTRUCTURE
DEVELOPMENT PVT. LTD.

Sinta Uhas
Director

For BARDDHAMAN INFRASTRUCTURE
DEVELOPMENT PVT. LTD.

Mohana Roy
Director



NOTE NO.- 3, Long Term Borrowing

Note. No.3	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Bardhaman Housing Development pvt ltd Evergreen Construction	1,550.00 100.00	1,550.00
	Grand Total	1,650.00	1,550.00

NOTE NO.- 4, Advance from Customers

Note. No.3	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Aniket Dey	1,620.00	1,620.00
	Ghanshyam Das Agarwal	710.00	710.00
	Mousumi Das	1,620.00	420.00
	Soumyadip Chakraborty	1,620.00	420.00
	Subha Das	1,620.00	420.00
	Umesh Agarwal	910.00	910.00
	Sanchita Ghosh	975.00	
	Sikta Ghar	250.00	
	Grand Total	9,325.00	4,500.00

Note No.5,Deferred tax Asset/Liability

Note No. 4	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Opening Balance	-	-
A	on account of timing dofferences in recognition of expenses	2.54	2.54
B	Defrred tax asset On Account of timing differences in recognition of expenses	-	-
	Net Deferred tax liability	2.54	2.54

NOTE NO. 6, OTHER NON-CURRENT LIABILITIES

Note No.5	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	<u>Other Payable</u> Audit Fees	11.80	11.80
		11.80	11.80

NOTE NO. 7, Short Term Provisions

Note No.6	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Provision for income tax	6.73	6.66
		6.73	6.66

NOTE NO. 8, Non- Current Investment

Note No.8	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	117000 Unqoted Equity Shares of Ingenious Trade PVT LTD	526.50	526.50
		526.50	526.50

For BARDDHAMAN INFRASTRUCTURE
DEVELOPMENT PVT. LTD.

Sintalihar
Director

For BARDDHAMAN INFRASTRUCTURE
DEVELOPMENT PVT. LTD.

Mohana Ray
Director



NOTE NO. 9, INVENTORY

Note No.7	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Opining Stock W-I-P	6,503.51	496.72
	Add:-This Year	3,641.00	6,006.79
		10,144.51	6,503.51

NOTE, NO.10-CASH & CASH EQUIVALENTS

Note No.8	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Cash in hand(Certified by Management)	878.97	827.10
	<u>Balansh with Bank</u>	-	-
	C/A With Union Bank of India A/C no- 510101006930121.00	550.70	116.77
	HDFC Bank A/C no-50200070068272	17.44	
		1,447.11	943.87

NOTE NO 11. -Short Term loans and Advances

Note No.9	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Advance to Party Malina Chatterjee Das Bulders	100.00 500.00 300.00	100.00
		900.00	100.00



the Company : BARDDHAMAN INFRASTRUCTURE DEVELOPMENT (P) LTD
 NO TAAV-39 , ULHAS PO JOTERAM,P.S.-SAKTIGARH, PURBO BARDHAMAN-713104
 Notes to Balance Sheet - as at 31st March,2023
 (CIN- U45400WB2010PTC141122)

NOTE NO. 12-Other Income

Note No.10	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	Miscellaneous Income	195.45	215.00
	Profit on sales Scrap	-	-
		195.45	215.00

NOTE NO. - 13, Other Expenses

Note No.12	Particulars	As at 31 March, 2023	As at 31 March, 2022
		Rs.	Rs.
	<u>Other Expenses</u>		
	Audit Fees	11.80	11.80
	ROC Filling Fees	3.70	1.20
	Profession Tax	2.50	2.50
	Mis Exp.	27.21	30.05
	Professional Fees	4.20	-
	Office Expenses	2.66	8.90
	Printing & Stationery	2.64	9.85
	Staff Salary	100.00	108.00
	Bonus to staff	8.00	9.00
	Mobile Recharges	1.73	7.20
	Bank Charges DD Commission		0.90
	Trade Licence	1.50	
	Bank Charges D D Commission	3.61	
		169.55	189.40



For BARDDHAMAN INFRASTRUCTURE
 DEVELOPMENT PVT. LTD.

Santa Uhar
 Director

For BARDDHAMAN INFRASTRUCTURE
 DEVELOPMENT PVT. LTD.

Mohana Ray
 Director