

NAME & ADDRESS

M/S. BASUKI CONSTRUCTION

(PROP: KAILASH CHAND AGARWAL)

43, JHEEL ROAD, JADAVPUR

KOLKATA - 700075

STATEMENT OF ACCOUNTS

**BALANCE SHEET AS AT
31ST MARCH, 2022**

**PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED
31ST MARCH, 2022**

**M/S. S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
P - 68B, CIT ROAD, KANKURGACCHI
KOLKATA - 700 054**

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR,
KOLKATA - 700 075

Balance Sheet as at 31st March, 2022

I) <u>SOURCES OF FUNDS</u>	<u>SCHEDULE</u>	For the		For the	
		year ended		year ended	
		31.03.2022		31.03.2021	
		Rs.	P.	Rs.	P.
<u>CAPITAL FUND</u>					
PROPRIETOR'S CAPITAL ACCOUNT	'1'	62124.09		10481773.20	
<u>NON CURRENT LIABILITIES</u>					
SECURED LOANS	'2'	4636627.38		-	
UNSECURED LOANS	'2'	235000.00		235000.00	
<u>CURRENT LIABILITIES & PROVISIONS</u>					
	'3'	29679232.00		17830707.06	
	Total :	34612983.47		28547480.26	
II) <u>APPLICATION OF FUNDS</u>					
<u>FIXED ASSETS</u>					
	'4'	105627.00		109960.00	
<u>CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS</u>					
<u>CURRENT ASSETS</u>					
Closing Stock in Hand	'5'	9145800.00		5928500.00	
Cash Balance	'6'	415480.47		49565.47	
Bank Balances	'7'	21851443.42		17815231.53	
Loans , Advances & Deposits	'8'	3094632.58		4644223.26	
	Total :	34612983.47		28547480.26	
NOTES ON ACCOUNTS	15'				

In terms of our attached Audit report of even date

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

Dated: The 26th Day of September, 2022

BASUKI CONSTRUCTION

Kailash Chand Agarwal
Proprietor



For S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
 Firm Regd. No.:330591E

Shirish Khetan
(SHIRISH KHETAN)
 PROPRIETOR
 Membership No. : 069851

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

Trading and Profit & Loss Account for the year ended 31st March, 2022

<u>INCOME</u>	<u>SCHEDULE</u>	For the		For the	
		year ended		year ended	
		31.03.2022		31.03.2021	
		Rs.	P.	Rs.	P.
Sales		46079045.00		16144800.00	
Other Income	9'	470292.97		391660.24	
Finished Product	5'	-		2923500.00	
Work - In - Progress (Closing)	5'	9145800.00		3005000.00	
Total :		55695137.97		22464960.24	
<u>EXPENDITURE</u>					
Work - In - Progress (Opening)		5928500.00		5835800.00	
Purchases	10'	20880696.00		5414130.00	
Cariage Inward		215227.00		211326.00	
Cost of land		2550000.00		3025488.00	
Brokerage & Commission		411637.00		-	
Rent		246500.00		-	
Repair and Maintenance		27719.00		17422.00	
Advertisement Expenses		9171.00		31523.00	
Construction & Development Charges	11'	20009610.00		5300079.00	
Electricity Charges		30070.00		89529.72	
Compensation to employees	12'	572933.00		215003.00	
Staff & Welfare Expenses		-		3078.00	
Conveyance charges		-		7928.00	
Professional Fees		9600.00		-	
Rates & Taxes	13'	-		680079.00	
Audit Fees		25400.00		15000.00	
GST Audit Fees		12000.00		12000.00	
Interest		6013.00		138956.00	
Depreciation	3'	17332.00		20048.00	
Other expenses	14'	1156627.08		20136.31	
Total :		52109035.08		21037526.03	
Profit before Taxation (Being Income over Expenditure)		3586102.89		1427434.21	
Net Profit Transferred to Proprietor's Capital Account.	Total :	3586102.89		1427434.21	

NOTES ON ACCOUNTS

15'

In terms of our attached Audit report of even date

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

For S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regd. No.:330591E



(Signature)
(SHIRISH KHETAN)

PROPRIETOR
Membership No. : 069851

Dated: The 26th Day of September, 2022

BASUKI CONSTRUCTION

✓ *Kailash Chand Agarwal*

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

SCHEDULE ' 4 '

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH' 2022

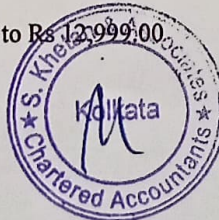
**DETAILS OF FIXED ASSETS AND DEPRECIATION PROVIDED THEREON
AS PER INCOME TAX RULE AS ON 31st MARCH' 2022**

Description of Fixed Assets	Rate of Depreciation (%)	W.D.V. as on 01.04.2021		Additions / Deletions during the year		Total		Depreciation for the year		W.D.V.as on 31.03.2022	
		Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)		
Computer (Block 40%)											
Computers	40%	2431.00	-	-	2431.00	972.00	1459.00				
Motor Car (Block 15%)											
Motor Car	15%	35451.00	-	-	35451.00	5318.00	30133.00				
Motor bike	15%	19989.00	-	-	19989.00	2998.00	16991.00				
Air Conditioner	15%	38271.00	-	-	38271.00	5741.00	32530.00				
Cycle	15%	1731.00	-	-	1731.00	260.00	1471.00				
CCTV	15%	3692.00	-	-	3692.00	554.00	3138.00				
Furniture and Fixture (Block 10%)											
Fan	10%	1181.00	-	-	1181.00	118.00	1063.00				
Mobile Phone	10%	7214.00	12999.00	20213.00	1371.00	18842.00					
Total :		109960.00	12999.00	122959.00	17332.00	105627.00					

NOTE:

1. Mobile phone was purchased on 09.03.2022 amounting to Rs 12999.00

BASUKI CONSTRUCTION
Kailash Chand Agarwal
Proprietor



M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022
AND TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE

	<u>AS AT</u>		<u>AS AT</u>	
	<u>31.03.2022</u>		<u>31.03.2021</u>	
	<u>(Rs.</u>	<u>P.)</u>	<u>(Rs.</u>	<u>P.)</u>
<u>SCHEDULE '1'</u>				
<u>PROPRIETOR'S CAPITAL ACCOUNT</u>				
Balance as per last Account	10481773.20		12153913.99	
<u>Add</u> : Amount Introduce during the year	-		50000.00	
Net Profit for the year	3586102.89		1427434.21	
	<u>14067876.09</u>		<u>13631348.20</u>	
<u>Less</u> : Amount withdrawn during the year	13943000.00		3149575.00	
Tax Deducted at Source	61752.00		-	
TCS on Purchases	1000.00	<u>62124.09</u>	-	<u>10481773.20</u>

SCHEDULE - '2'

SECURED LOAN

With State Bank of India, Pal Bazar Branch
 In Overdraft Account
 (Against pledge of Fixed Deposits)

4636627.38

-

UNSECURED LOAN

Nikita Agarwal

235000.00

235000.00

SCHEDULE - '3'

CURRENT LIABILITES

SUNDRY CREDITORS

(As Confirm & Certified by the Proprietor)

FOR PURCHASES

20463197.00

1890470.38

FOR EXPENSES

Audit Fees Payable

20000.00

30000.00

Electricity Expenses Payable

2380.00

3170.00

Accounting Charges Payable

53000.00

68000.00

Salary Payable

22000.00

23000.00

97380.00

124170.00

FOR OTHER FINANCES

GST Payable

-

190368.68

TDS Payable

60612.00

6998.00

60612.00

197366.68

Advance from Customers against Flats Booking

Ess Kay Enterprises

1000000.00

1000000.00

Kalyan Bhattejje

50000.00

50000.00

Kirnanya/Raisya Roy

100000.00

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BASUKI CONSTRUCTION
Kailash Chand Agarwal
 Proprietor



Bhaskar Dutta	9443.00	-	
Kanika Chakraborty	-	850000.00	
Probodh Ku Patra	-	533000.00	
Subhramshu Chatterjee	4680000.00	4680000.00	
Dipan Kumar Patra	-	1066000.00	
Buddha Dev Biswas	150000.00	150000.00	
Satanuba Saha	-	4578300.00	
Mahuya Ghosh	3068600.00	1668600.00	
Krishnasis Roy/Sunita Roy	-	1042800.00	
	<u>9058043.00</u>	<u>29679232.00</u>	<u>15618700.00</u> <u>17830707.06</u>

SCHEDULE - ' 5 '

CLOSING STOCK

(As taken valued & certified by the Proprietor)

Finished Goods	-	2923500.00	
Work in Progress	9145800.00	9145800.00	3005000.00 <u>5928500.00</u>

SCHEDULE - ' 6 '

CASH BALANCE

Cash in hand

(As per Cash Book and certified by the Proprietor)

<u>415480.47</u>	<u>49565.47</u>
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SCHEDULE - ' 7 '

BANK BALANCES

Cash at Bank

Balances with Scheduled Banks

In Current Account with

State Bank of India, Pal Bazar Branch	5109787.18	7123.54
Indian Bank, Dhakuria Branch	6559687.00	2299845.00

In Fixed deposit with

State Bank of India, Pal Bazar Branch (Including Interest accrued)	10181969.24	9833768.24
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In Over Draft Account

State Bank of India, Pal Bazar Branch (Against Pledge of Fixed Deposits)	-	<u>21851443.42</u>	<u>5674494.75</u> <u>17815231.53</u>
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SCHEDULE - ' 8 '

LOANS, ADVANCES & DEPOSITS

LOANS & ADVANCES

(As confirm & Certified by the Proprietor)

Advance against Land

Subrata Saha	-	1450000.00
4/A Garia Road	2056000.00	-
4A Dhakuria Road	-	2056000.00
Debabrata Saha	-	100000.00
Ganapati Das Naskar	-	100000.00

BASUKI CONSTRUCTION

Kailash Chandra
Proprietor



Hirannamay Das	-	100000.00
Kalyan Das Naskar	-	100000.00
Madhu Sardar	-	300000.00
Mukul Das	-	100000.00
Sumit Ghosh	-	300000.00
	<u>2056000.00</u>	<u>4606000.00</u>

ADVANCES

(Recoverable In Cash Or In Kind)

Precivac Engg Pvt Ltd	1000000.00	-
GST Receivable (2018-19)	24206.26	24206.26
GST	409.32	-
Service tax Cenvat	8181.00	8181.00
Service Tax	5836.00	5836.00
	<u>1038632.58</u>	<u>3094632.58</u>
		<u>38223.26</u>
		<u>4644223.26</u>

SCHEDULE - ' 9 '

OTHER INCOME

Interest Recd on F.D.	386894.00	
Interest Refund	860.59	
Discount Received	182.38	
Interest on Loan	82356.00	<u>470292.97</u>
		<u>391660.24</u>

SCHEDULE - ' 10 '

PURCHASES

Cement	8368693.00	1181338.00
Alluminium	960000.00	-
Building Materials	2228702.00	695395.00
Electrical goods	2218972.00	-
Grill	787678.00	680669.00
Paint	96500.00	169200.00
Iron	2500486.00	400898.00
Wood	308995.00	314722.00
Lift	340000.00	260000.00
Marble	781068.00	1168152.00
Sanitary	2289602.00	543756.00
	<u>20880696.00</u>	<u>5414130.00</u>

SCHEDULE - ' 11 '

Construction & Development Charges

Construction /Labour Charges	18911780.00	5243841.00
C C Charge	32555.00	-
Drainage Charge	15207.00	-
Plan Sanction Charge	516848.00	-
Registry Charge	165461.00	-
Daily Labour Charges	367759.00	56238.00
	<u>20009610.00</u>	<u>5300079.00</u>

SCHEDULE - ' 12 '

COMPENSATION TO EMPLOYEES

Salary	547933.00	200003.00
Accounting Charges	25000.00	15000.00
	<u>572933.00</u>	<u>215003.00</u>

BASUKI CONSTRUCTION
 ✓ *Rakesh & Anand*
 Proprietor



SCHEDULE - '13'
RATES & TAXES

Trade Licence Fees Paid	-	1150.00	
Property Tax	-	617304.00	
KMC Tax	-	61625.00	680079.00
			<u>680079.00</u>

SCHEDULE - '14'
OTHER EXPENSES

Bank Charges	7424.08	10251.48	
General Expenses	10990.00	3466.83	
Computer Expenses	2100.00	-	
Donation	12002.00	-	
GST Expenses	1089185.00	-	
Survey Charges	7600.00	2000.00	
Security Charges	7500.00	-	
Soil Testing Charges	16667.00	-	
Printing & Stationery	3159.00	4418.00	20136.31
			<u>20136.31</u>
			<u>1156627.08</u>

SCHEDULE - ' 15 '
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of Financial Statement

- 1) (a) The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles as adopted consistently by the Firm.
(b) The Firm generally follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- 2) Inventories are valued at cost or estimated net realisable value, whichever is lower.
- 3) Depreciation on Fixed Assets had been charged on the basis of W.D.V

SIGNED FOR IDENTIFICATION

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

Dated: The 26th Day of September, 2022

For S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regd. No.:330591E



(Handwritten Signature)
(SHIRISH KHETAN)
PROPRIETOR . ~~PARTNER~~
Membership No. : 069851

(Handwritten Signature)
BASUKI CONSTRUCTION
Proprietor