

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	BENIMADHAB CONSTRUCTION PRIVATE LIMITED
Address	UTTARAYAN APARTMENT , 466, S KB SARANI , Ghugudanga S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700030
PAN	AADCB1610P
Aadhaar Number of the assessee, if available	

was conducted by me ASOK SHOSH AND CO in pursuance of the provisions of the Income-tax Act, 1961.

and I annex hereto a copy of my audit report dated 05-Sep-2023 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023
- the audited balance sheet as at 31-Mar-2023 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee	QUANTIAITVE DETAILAS ARE NOT MAINTAINED BY THE COMPANY
2	Others	TOTAL TURNOVER NOT REFLECTED IN GST RETURN

Accountant Details

Asok Ghosh

Name	ASOK GHOSH
Membership Number	012661
FRN(Firm Registration Number)	307150E
Address	SANATAN BHAWAN , GARBATI , Buroshibatala S.O (Hooghly) , Chinsurah - Magra , HOOGHLY , 32-West Bengal , 91-India , Pincode - 712105

UDIN: 23012661B G V W P H 4 0 1 0

Date of signing Tax Audit Report	05-Sep-2023
Place	110.224.106.70
Date	30-Oct-2023

This form has been digitally signed by ASOK GHOSH having PAN ACYPG1479L from IP Address 110.224.106.70 on 31/10/2023 07:49:57 PM Dsc Sl.No and issuer 8429129437213162495CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	BENIMADHAB CONSTRUCTION PRIVATE LIMITED
2. Address of the Assessee	UTTARAYAN APARTMENT , 466, S KB SARANI , Ghugudanga S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700030
3. Permanent Account Number (PAN)	AADCB1610P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AADCB1610P1ZM

5. Status	Company
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
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Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?	
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	
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Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	CASH BOOK,BANK BOOK,GENERAL LEDGER, PURCHASE REGISTER, SALESREGISTER MAINTAINED

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK,BANK BOOK,GENERAL LEDGER, PURCHASE REGISTER, SALESREGISTER MAINTAINED	UTTARAYAN APARTMENT	466, SKB SARANI	KOLKATA	700030	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	CASH BOOK,BANK BOOK,GENERAL LEDGER, PURCHASE REGISTER, SALESREGISTER MAINTAINED

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:



Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Mercantile method of accounting employed. Expenses and income are accounted for on accrual basis as per generally accepted accounting principles in India .
2	ICDS II - Valuation of Inventories	Stock is valued at cost. The cost has been measured at FIFO basis and including cost of purchase, cost of services, cost of conversion and other cost incurred in bringing them into their present location and condition .
3	ICDS V - Tangible Fixed Assets	The actual cost of an acquired tangible fixed asset shall comprise of purchase price, other taxes excluding those subsequently recoverable and any directly attributable expenditure on making asset ready for its intended use. Any trade discount and rebate shall be deducted in arriving at the actual cost. Depreciation on tangible fixed assets is computed in accordance with the provision of Income tax Act .

14.(a). Method of valuation of closing stock employed in the previous year	At Cost
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(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
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Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;



Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹70,465	₹0	₹0	₹70,465	₹0	₹0	₹0	₹0	₹7,047	₹ 63,418
2	WDV	Plant and Machinery @ 15%	15	₹61,72,170	₹0	₹0	₹61,72,170	₹0	₹0	₹0	₹0	₹9,25,826	₹ 52,46,344
3	WDV	Plant and Machinery @ 40%	40	₹2,225	₹0	₹0	₹2,225	₹0	₹0	₹0	₹0	₹890	₹ 1,335

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added



20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Acknowledgement Number:492288980311023

Sl. No.	Description	Amount
	No records added	

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount



No records added

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0



v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0



23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No



27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:



Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		



31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque or bank draft or	In case the loan or deposit was taken or accepted by cheque or bank draft,
No records added									

the lender or depositor	during the previous year	use of electronic clearing system through a bank account ?	whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added			

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017



Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
No records added										

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
No records added						

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
		Amount	Date of payment
No records added			

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :



Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No
 Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? Not Applicable
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable
 give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	43841443			53053410		
(b)	Gross profit / Turnover	0	43841443	0.00	0	53053410	0.00
(c)	Net profit / Turnover	461279	43841443	1.05	749559	53053410	1.41
(d)	Stock-in-Trade / Turnover	55031125	43841443	125.52	49147075	53053410	92.64
(e)	Material consumed / Finished goods produced			0.00			0.00



41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Asok Ghosh



Name	ASOK GHOSH
Membership Number	012661
FRN(Firm Registration Number)	307150E
Address	SANATAN BHAWAN , GARBATI , Buroshibatala S.O (Hooghly) , Chinsurah - Magra , HOOGHLY , 32-West Bengal , 91-India , Pincode - 712105
Place	110.224.106.70
Date	30-Oct-2023

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by ASOK GHOSH having PAN ACYPG1478L from IP Address 110.224.106.70 on 31/10/2023 07:49:57 PM Dsc Sl.No and issuer 8429129437213162495CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority



BENIMADHAB CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

Amount (Rs')

Particulars	Note	2022-23	2021-22
INCOME			
Revenue from Operations	2.13	4,38,41,443.75	5,30,53,410.00
Other Income	2.14	-	-
Changes in Inventories	2.15	58,84,050.00	-4554100
Total Revenue		4,97,25,493.75	4,84,99,310.00
EXPENDITURE			
Purchase		2,24,50,455.00	1,53,26,540.00
Employee Benefit Expense	2.16	26,83,712.00	34,30,586.00
Financial Costs	2.17	21,64,415.00	20,62,050.00
Depreciation and Amortization Expense	2.80	9,74,470	11,22,869.00
Other Expenses	2.18	2,09,91,162.20	2,58,07,706.00
Total Expenses		4,92,64,214	4,77,49,751.00
Profit Before Tax		4,61,279	7,49,559.00
Tax Expense			
Current Tax		1,41,010.00	2,11,352.00
Income Tax For Earlier Year			
Deferred Tax	2.19	10,584	6,331.00
Profit / (Loss) After Tax		3,09,685	5,31,876.00
Earnings per equity share of face value of Rs.100 each			
Basic/Diluted	2.20	3.10	5.32

Significant Accounting Policies and Notes on Accounts

Notes referred to above form an integral part of the Financial Sta 1 & 2

For, ASOK GHOSH & CO
 Chartered Accountants

Asok Ghosh

ASOK GHOSH
 M.NO - 012661



Place : HOOGHLY
 Date : 05.09.2023

BENIMADHAB CONSTRUCTION PVT. LTD.

Blumar

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpama Kumar
 Director

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS

	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
NOTE 2.13 : REVENUE FROM OPERATIONS		
Sale of Goods & Services		
Contracts Receipts	4,30,50,100.00	5,20,50,850.00
Sale of Goods	7,91,343.75	10,02,560.00
	4,38,41,443.75	5,30,53,410.00
NOTE 2.14: OTHER INCOME		
Interest On Fixed Deposit	-	-
Other Interest	-	-
Misc.Income	-	-
NOTE 2.15: CHANGES IN INVENTORIES		
Closing Stock		
Raw Material	40,15,675.00	40,11,750.00
Work In Progress	5,10,15,450.00	4,51,35,325.00
Opening Stock		
Raw Material	40,11,750.00	38,50,400.00
Work In Progress	4,51,35,325.00	4,98,50,755.00
	58,84,050.00	(45,54,080.00)
NOTE 2.16: EMPLOYEE BENEFIT EXPENSE		
Salary & Wages	14,80,725.00	15,30,750.00
Workmen & Staff welfare expenses	5,12,450.00	12,10,850.00
Employers' Contribution to PF & Other Fund	40,537.00	38,986.00
Staff Gratuity	-	-
Director Remuneration	6,00,000.00	6,00,000.00
Bonus	50,000.00	50,000.00
	26,83,712.00	34,30,586.00
NOTE 2.17 : FINANCIAL COSTS		
Interest On Cash Credit/OD	21,64,415.00	20,62,050.00
Interest On Term Loan	-	-
	21,64,415.00	20,62,050.00

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumari

Director.



BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumari

Director

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount (Rs')

Particulars	Note	Amount (Rs')	
		As at 31.03.2023	As at 31.03.2022
EQUITY AND LIABILITIES			
Shareholders' Fund			
Share Capital	2.1	10000000.00	10000000.00
Reserve & Surplus	2.2	26388175.32	26078490.04
Non-Current Liabilities			
Long-Term Borrowings	2.3	0.00	0.00
Deferred Tax Liabilities		(10584)	(6331.00)
Current Liabilities			
Short-Term Borrowings	2.4	28423168.96	15134863.96
Trade Payables	2.5	29390348.00	31614447.00
Other Current Liabilities	2.6	112175.00	5370726.00
Short-Term Provisions	2.7	141010.00	221352.00
Total		94444293.14	88413548.00
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets	2.8	6527073	7501543
Current Assets			
Inventories	2.9	55031125.00	49147075.00
Trade Receivables	2.10	30523733.04	28644503.00
Cash And Cash Equivalents	2.11	332037.44	473489.23
Short Term Loans And Advances	2.12	2030325.00	2646938.00
Total		94444293.14	88413548.12

Significant Accounting Policies and Notes on Accounts
Notes referred to above form an integral part of the Financial Statements

1 & 2

For, ASOK GHOSH & CO
Chartered Accountants

Asok Ghosh

ASOK GHOSH
M.NO - 012661



Place : HOOGHLY
Date : 05.09.2023

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar

Director

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	As at 31st March, 23	As at 31st March, 22		
NOTE 2.1 : SHARE CAPITAL				
Authorised : 100000 Equity Shares of Rs.100/- each	1,00,00,000.00	1,00,00,000.00		
	1,00,00,000.00	1,00,00,000.00		
Issued, Subscribed & Paid-up 100000 Equity Shares of Rs.100/- each fully paid up	1,00,00,000.00	1,00,00,000.00		
	1,00,00,000.00	1,00,00,000.00		
2.1.1 Out of above , 95000 Equity Shares of Rs.100/-have been issued with premium for cosideration other than cash.				
2.1.2 The details of Shareholders holding more than 5% Shares.				
Name of the Shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares	% held	No. of Shares	% held
Benimadhab Kumar	47,445.00	47.44	47,445.00	47.44
Alpana Kumar	25,000.00	25.00	25,000.00	25.00
Anikendu Kumar	27,555.00	27.56	27,555.00	27.56
2.1.3 The reconciliation of the number of shares outstanding is set out below :				
Particulars	As at 31st March, 2023	As at 31st March, 2022		
	No. of Shares	No. of shares		
Equity Shares at the beginning of the year	1,00,000.00	1,00,000.00		
Shares issued during the year	1,00,000.00	1,00,000.00		
Equity Shares at the end of the year	2,00,000.00	2,00,000.00		
NOTE 2.2 RESERVE & SURPLUS				
Particulars	As at 31st March, 2023	As at 31st March, 2022		
Securities Premium	95,00,000.00	95,00,000.00		
As per last Balance Sheet	95,00,000.00	95,00,000.00		
Add : On issue of Shares				
Surplus/(Deficit)	1,65,78,490.00	1,60,46,614.00		
As per Last Balance Sheet	3,09,685.32	5,31,876.00		
Add: Profit for the year	2,63,88,175.32	2,60,78,490.00		



BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar

Director..

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022		
NOTE 2.3 : LONG TERM BORROWINGS				
Secured Loan				
Term Loan From Financial Institutions				
Sreeram Equipment Finance co Ltd.	-	-		
Tata Capital Financial Services Ltd.	-	-		
HDFC Car Loan	-	-		
Unsecured Loan				
Loan from Directors	-	-		
Notes: 2.3.1. Term Loan from Financial Institutions are secured against mortgage of Plant and Machinery.				
	MATURITY PROFILE (AMOUNT IN LAKHS)			
	1-2 YEAR	2-3 YEAR	3-4 YEAR	BEYOND 4 YEAR
NOTE 2.3.2: LONG TERM BORROWINGS				
Secured Loan				
Term Loan From Financial Institutions				
Unsecured Loan				
Loan from Directors				
NOTE 2.4: SHORT TERM BORROWING				
Secured Loan				
Working Capital Loans from Bank (Rupee Loan) HDFC BANK				
Mortgage Loan for Pallyshree Apartment(State Bank of India)				
	1,49,98,958.96		1,51,34,863.96	
	13424210		-	
	2,84,23,168.96		1,51,34,863.96	
Notes : 2.4.1. Working Capital Loans from HDFC are secured by mortgage of residential property (Uttarayan Apartment) owned by Benimadhab Kumar 2.4.2 Working Capital Loans from HDFC are further secured by mortgage of residential property (Uttara Apartment) owned by M/S. Benimadhab Construction Pvt. Ltd & Mr.Benimadhab Kumar. 2.4.3 Working Capital Loans from HDFC are secured by hypothication of book debt of the Company , present and future and mortgage of 3 residential units, 3 car parking and 2 offices (Uttarayan Apartment & Uttara Abasan) owned by Benimadhab Construction Pvt. Ltd and Benimadhab Kumar and one shop at Uttarayan Apartment owned by Smt.Alpana Kumar.				
NOTE: 2.5 :TRADE PAYABLE				
Micro, Small and Medium Enterprises	2,03,90,085.00		2,27,12,641.00	
Sundry Creditors for Goods & Services	90,00,263.00		89,01,806.00	
Sundry Creditors for Expenses	2,93,90,348.00		3,16,14,447.00	
Total				
NOTE : 2.6 OTHER CURRENT LIABILITIES				
Liabilities towards Govt. Dues	4,525.00		1,93,289.00	
Advance from Client	1,07,650.00		22,50,600.00	
Total	1,12,175.00		24,43,889.00	

BENIMADHAB CONSTRUCTION PVT. LTD.

[Signature]



BENIMADHAB CONSTRUCTION PVT. LTD.

[Signature]
 Director

BENIMADHAB CONSTRUCTION PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
NOTE 2.7 : SHORT TERM PROVISIONS		
Provision for Taxation		
A.Y.2021-22		2,21,352.00
A.Y.2022-23	1,41,010.00	
	1,41,010.00	2,21,352.00
NOTE 2.9: INVENTORIES		
(As Valued and Certified by the Management)		
Raw Materials	40,15,675.00	40,11,750.00
Work In Progress	5,10,15,450.00	4,51,35,325.00
	5,50,31,125.00	4,91,47,075.00
NOTE 2.10: TRADE RECEIVABLES		
(Unsecured and considered good)		
Outstanding for More Than Six Months	77,44,037.30	28,22,603.00
Secured and considered good	2,27,79,695.70	2,58,21,900.00
	3,05,23,733.00	2,86,44,503.00
NOTE 2.11: CASH & CASH EQUIVALENTS		
Cash on hand	1,74,148.00	4,11,236.00
(As certified by management)		
Balance with Scheduled Banks in Current A/c	1,57,889.44	62,253.03
	3,32,037.44	4,73,489.03
NOTE 2.12 : SHORT TERM LOANS & ADVANCES		
(Advances recoverable in cash or in kind or for value to be received)		
Balance with revenue Authorities	-	4,361.00
Accrued interest on Fixed Deposit	-	-
Security Deposit	25,000.00	25,000.00
Loans & Advances	20,05,325.00	26,17,577.00
	20,30,325.00	26,46,938.00



DENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar
Director

DENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumar
Director

ANNEXURES FORMING PART OF FORM 3CD

Annexure "A"
Fixed Assets

ASSETS	RATE OF DEP.	W.D.V. AS ON 01.04.22	ADDITION/DEL. UPTO 30.09.22	ADDITION/DEL. AFTER 30.09.22	TOTAL	DEP. FOR THE YEAR	W.D.V. AS ON 31.03.23
FURNITURE AND FIXTURES	10%	70465.00	0.00	0.00	70465.00	7047.00	63418.00
PLANT & MACHINERY	15%	5735123.00			5735123.00	860268.00	4874855.00
LAND & BUILDINGS	0%	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE EQUIPMENTS	15%	57244.00		0.00	57244.00	8587.00	48657.00
VEHICLE	15%	379803.00	0.00		379803.00	56970.00	322833.00
COMPUTERS	40%	2225.00		0.00	2225.00	890.00	1335.00
TOTAL		6244860.00	0.00	0.00	6244860.00	933762.00	5311098.00



DENIMADHAB CONSTRUCTION PVT. LTD.

Alpama Kumari

Director

DENIMADHAB CONSTRUCTION PVT. LTD.

Alpama Kumari

Director

	Gross Block				Depreciation				Net Block	
	As at	Addition/ Deletion	As at	As at	For the	On assets	As at	As at	As at	As at
	01-04-2022		31-03-2023	01-04-2022	Year	sold	31-03-2023	31-03-2023	31-03-2022	31-03-2023
Plant & Machinery	29679746.00	0.00	29679746.00	22316065.41	890392		23206457.79	6473288	7363680.59	0.00
Furniture & Fittings	230309.00	0.00	230309.00	230309.00	0		230309.00	0.00	127756.30	0.00
Motor Vehicle	1624757.00	0.00	1624757.00	1497000.70	81238		1578238.55	46518	0.00	0.00
Office Equipments	290414.00	0.00	290414.00	290414.00	0		290414.00	0.00	10106.00	0.00
Computers	28400.00	0.00	28400.00	18294.00	2840		21134.00	7266.00	10106.00	0.00
Current year	31853626.00	0.00	31853626.00	24352083.11	974470.23		25326553.34	6527073	7501542.89	6527072.66
Previous year	31853626.00	0.00	31853626.00	24352083.11	974470.23		25326553.34	6527073	7501542.89	6527072.66

NOTE-2.8 : FIXED ASSETS (TANGIBLE)



BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumari

Director

BENIMADHAB CONSTRUCTION PVT. LTD.

Alpana Kumari

Director

Ref. No.

Date

Independent Auditors' Report

To the Members of **BENIMADHAB CONSTRUCTION PRIVATE LIMITED**

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **Benimadhab Construction Private Limited** ("the Company"), which comprise of the Balance Sheet as at 31st March 2023, and the Statement of Profit for the year then ended and notes to 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 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 31st 2023 and profit, for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with 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 we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises of the information included in the Annual Report, but does not include the Consolidated financial statements, Standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such 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 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 cash flows 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, using the going concern basis of accounting and ensuring that no material uncertainty exists related to events or conditions that may cast doubt on the Company's ability to continue as going concern.

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.

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

- i) Identify and assess the risks material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedure 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.
- ii) Evaluate the appropriateness of accounting policies used and the reasonableness accounting estimates and related disclosures made by the management.
- iii) 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 standalone 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.
- iv) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- v) 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 with references to financial statements in place and the operating effectiveness of such controls.
- vi) Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, 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 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

As required by the Companies (Auditors' 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 the annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable as the Company is falling under the definition of small company under section 2(85) of Company's Act 2013 as per notification G.S.R.700(E), dated 15/09/2022 of MCA amendment.

2. 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 purpose of our audit;

- a. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- b. The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of accounts.
- c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Companies Act, read with Rule 7 of the companies (Accounts) Rules, 2014.
- d. On the basis of written representation received from the directors as on 31st March 2023, taken on record by the Board of Directors, none of Director is disqualified as on 31st March 2023, from being appointed as a director in terms of Section 164(2) of the Act.
- e. With respect to the adequacy of the internal financial controls over financial reporting of the Companies and the operating effectiveness of such controls, no separate report is required to be annexed vide MCA *General Circular No. 08/2017 dated 25th July 2017*.
- f. In accordance with the requirements of sections 197(16) of the Act, as amended, we report that Sec 197 is not applicable to the private Company. Hence reporting as per Sec 197(16) is not required.
- g. With respect to the other matters to be included in the auditor's report in accordance its Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us :
 - i) The company has no pending litigations hence there is no impact on such on its financial position in its financial statements.
 - ii) The company did not have any long-term contracts including derivatives 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.

h) **As per Rule 11(e) of the Companies (Audit and Auditors) Rules 2014 :**

i) The Management has represented that, to the best of its knowledge and behalf, 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 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 provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii) The Management has represented that, to the best of its knowledge and behalf, no funds have been received by the Company to or in any other 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 provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries ;

iii) 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 Rules 11(e), as provided under (a) and (b) above, contain any material misstatement."

i) **Rule 11(f) of the Companies (Audit and Auditors) Rules 2014 :**

No dividend has been declared and paid by the Company during the year under Audit.

For ASOK GHOSH AND CO
Chartered Accountants
Firm's Registration No : 307150E

Place : Chinsurah
Date: 05/09/2023



Asok Ghosh.

(CA ASOK GHOSH)

Proprietor

Membership No.: 012661

Ref No.

Date

BENIMADHAB CONSTRUCTION PRIVATE LIMITED

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

1 GENERAL INFORMATION

Benimadhab Construction Private Limited is a Private Limited Company under the provisions of the Companies Act, 2013. The Company is engaged in Construction and allied service.

2 SUMMERY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Accounting

The Company prepares its accounts under historical cost convention on accrual basis, unless otherwise stated, as a going concern, in accordance with the normally accepted accounting principles in India and the Accounting Standards issued by the Institute of Chartered Accountants of India, which has been prescribed under Section 133 of the Companies Act 2013, as amended and other relevant provisions of the Companies Act.

Any Changes in accounting policies are suitably disclosed in the Notes along with the impact, if any, of the same on the Financial Statements of the Company.

2.2 Use of Estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting period. Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

2.3 Revenue Recognition

Revenue from sale of services is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for a pries, significant risks and rewards of ownership, transferred to the customers, no effective ownership is retained and no significant uncertainty exists as to its realization or collection and is net of credit notes, rebates and discounts.



2.4 Property, Plant & Equipment and Depreciation

Property, Plant & Equipment are stated at cost of acquisition comprising purchase price inclusive of duties & taxes, installation and incidental expenses etc. Depreciation is provided on the basis of useful lives of the Assets under the State Line Method as specified and, in the manner, prescribed in Schedule II of the Companies Act, 2013.

2.5 Intangible Assets & Amortization

No Intangible Assets are existed in this Company.

2.6 Inventories

Raw Materials & Finished Goods are valued at lower of cost and net realizable value.

2.7 Retirement & Employee Benefits

Company's liability in respect of gratuity payable to the employees as per policy of the Company is paid on cash basis when actual liability arises. Short Term Employee Benefits is recognized as expense in the Statement of Profit & Loss of the year in which related service is rendered.

2.8 Earnings Per Share

Basis of earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted number of shares outstanding during the period are adjusted for the effects of all diluted potential equity shares.

2.9 Impairment of Assets

The carrying amount of assets are revalued at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss will be recognized whenever the carrying amount is greater of the assets' net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value by using weighted average cost of capital.

2.10 Taxes on Income

Tax expense comprises of current and deferred tax. Current Tax is determined for the year in accordance with the previous Income Tax Act, 1961. Deferred Tax is recognized, subject to consideration of prudence, in respect of Deferred Tax assets/liabilities arising on timing difference between taxable incomes and accounting incomes that originate in one period and are capital of reversal of one or more subsequent period. Deferred Tax is measured on the Tax rate and the Tax laws enacted or substantively enacted at the balance Sheet date. Deferred Tax assets are recognized only to the extent that there is "responsible certainty" that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized.



2.11 Contingent liabilities and Assets

A provision is recognized for a present obligation as a result of past events, if it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date.

Contingent Liabilities are not provided for and if applicable are disclosed by way of notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

2.12 Cash and Cash Equivalent

Cash and cash equivalents in Balance Sheet comprise cash at bank and cash in hand.

2.13 Borrowing Costs

Borrowing costs relating to acquisition of fixed assets, which takes substantial period of time to get ready for its intended use are included in the cost of fixed assets to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are recognized as an expense in the year in which they are incurred.

2.14 General

General accounting polices not specifically referred to be consistent with the generally accepted accounting practices.



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

2.15 Raw Materials Consumed

All Raw Materials consumed as per Industry's norms and regulations.
No imported materials have been used for manufacturing purpose.

2.16 All the figures in the financial statements are rounded off to Rs. Ten.

2.17 Segment Reporting in accordance with AS-17 is not required as the Company has single line of business.

2.18 Balance and transactions of parties appearing under the head trade receivables, trade payables, loans, advance and deposits are subject to confirmations and have been taken as correct and incorporated in these accounts.

2.19 Directors Remuneration (included in respective heads of expenses)

(` in '000)

Particulars	2022-23	2021-22
Salary, allowance etc.	6.00	6.00
Directors Sitting Fees	0.00	0.00
Total	6.00	6.00

2.20 The Company has not received any intimation from the 'suppliers' under the Micro, Small and Medium Enterprises Development Act, 2006 and therefore disclosures, if any, relating to amounts unpaid as at the year-end together with interest paid/payables as required under the said Act have not been given.

2.21 The Company has only one main business segment "engaged in Construction". Further, since virtually all sales are affected in the domestic market, there is only one geographical segment. Therefore, the reportable geographical segments given in Note 15.

2.22 In terms of accounting standards 22 issued by the Institute of Chartered Accountants of India regarding accounting treatment of tax on income. The Deferred Tax Asset/ (Liability) are as follows:

(` in 'Rs.000)

Particulars	2022-23	2021-22
Related to timing difference account of WDV	9.74	11.23
Disallowance under the Income Tax Act, 1961	9.34	10.98
Provision for Deferred Tax Asset/ (Liability)	0.41	0.24



2.23 Payment to the Auditors' during the Year :
(` in '000)

Particulars	2022-23	2021-22
Statutory Audit Fees	10.00	10.00
GST Audit fees	0.00	0.00

2.24 Disclosure in respect of Related Parties' transactions pursuant to AS-18 Key Management Personnel

no related party transaction has been made in the accounts during the current financial year.

2.25 Foreign Currency Income and Expenditure - NIL.

2.26 No provision for Gratuity has been made in the accounts during the current financial year.

2.27 Earnings Per Share (EPS):

Particulars	(` Rs.)	
	2021-22	2020-21
Net Profit after Tax	309685.00	531876.00
Weighted average number of shares outstanding	1000	1000
Face Value per Share	100	100
Basic and Diluted EPS	3.10	5.32

2.28 As regards Management's Financial Impact Assessment the estimates or provisions are reasonable and its due effect has been given in the financial statements.

2.29 No Director of the Company has given any guarantee in respect of any loan taken by the Company.

2.30 The Company is not covered under Corporate Social Responsibility under Section 135 of the Companies Act 2013.

2.31 There are no undisclosed transactions in the books of accounts of the Company.

2.32 The Company is not holding any benami property under Benami Transactions (Prohibition Act 1988).

2.33 The Company has not transacted with any struck off Company under Section 248 of the Companies Act 2013.

2.34 The Company has registered the charges with Registrar of Companies within the statutory period.

2.35 The provisions of Section 2(87) of the Companies Act 2013 are not applicable to the Company.

2.36 The provisions of Section 230 to 237 of the Companies Act 2013 are not applicable to the Company.



2.37 Loan to related parties repayable on demand or without specifying any terms or period of repayment.

(Rs. in '000)

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding	% to the total loans or advance in the nature of loans
Promoters	Nil	Nil
Directors	Nil	Nil
KMPs	Nil	Nil
Related Parties	Nil	Nil

2.38 The previous year's figures have been re-grouped/re-classified to conform to the current year's classification.

for : ASOK GHOSH AND CO
Chartered Accountants
Firm's Registration No: 307150E



Asok Ghosh

(CA ASOK GHOSH)
Proprietor
Membership No: 012661

Date : 05.09.2023
Place : Chinsurah

UDIN: 23012661BQVWPN9259