



INDEPENDENT AUDITOR'S REPORT

To
The Partners of BISWAS INFRACON LLP (LLPIN : AAI-1785)

Report on the Audit of the Financial Statements

1. We have audited the accompanying financial statements of **BISWAS INFRACON LLP (LLPIN : AAI-1785)** ("the LLP") which comprise the Balance Sheet as at 31st March 2023 and the statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information. These Financial statements are the responsibility of the LLP's management. Our responsibility is to express an opinion on this financial statements based on our Audit.
2. We have conducted our audit in accordance with the Standards on Auditing (SAs) generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
 - c. The financial statements dealt with by this report are in agreement with the books of account.
 - d. In our opinion, the aforesaid Financial Statements comply with the Accounting Standards to the extent applicable.



PRATIK & Co.

Chartered Accountants



5/1, AZADGARH, 2ND FLOOR,

KOLKATA – 700040

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e. In our Opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act,2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

(i) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March,2023.

(ii) In the case of the Statement of Profit & Loss, of the Profit for the year ended on that date.

For PRATIK & CO.
Chartered Accountants
FRN: 328184E

(Pratik Kotecha)

Proprietor

Membership No. 302119

UDIN: 23302119BGUTBG6279



Place: Kolkata

Date: 01.09.2023

M/S BISWAS INFRACON LLP
(LLPIN: AAI-1785)
VIII - 128, GOBINDAPUR, RAGHUNATHPUR,
NORTH 24 PARGANAS, PIN- 743 428, WEST BENGAL

BALANCE SHEET AS AT 31ST MARCH 2023

(in Rs.)

Particulars		Note No.	As at 31st March, 2023	As at 31st March, 2022
1		2	3	4
I. CONTRIBUTION & LIABILITIES				
1 Partners' Funds				
(a)	Partner's Capital Account	1	5,00,00,000.00	5,00,00,000.00
(b)	Partner's Current Account	2	26,42,42,466.95	18,64,89,941.14
2 Non-Current Liabilities				
(a)	Long Term Borrowings	3	35,42,77,810.00	36,53,06,244.00
3 Current Liabilities				
(a)	Trade Payables			
	(A) Total Outstanding dues of Micro Enterprises and Small Enterprises			
	(B) Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises	4	11,97,63,312.06	5,81,11,146.09
(b)	Other Current Liabilities	5	8,56,26,680.60	5,54,32,975.91
(c)	Short Term Provisions	6	1,57,00,000.00	3,09,50,000.00
TOTAL			88,96,10,269.61	74,62,90,307.14
II. ASSETS				
1 Non-Current Assets				
(a)	Property, Plant & Equipment			
	(i) Property, Plant & Equipment	7	4,31,60,183.79	4,67,16,527.17
(b)	Non Current Investments	8	12,07,15,214.00	12,13,18,894.00
(c)	Long Term Loans and Advances	9	4,58,228.00	12,41,927.82
2 Current Assets				
(a)	Inventories	10	46,30,46,462.50	40,61,44,230.48
(b)	Trade Receivables	11	8,83,78,941.87	1,98,08,587.60
(c)	Cash and Cash Equivalents	12	1,27,43,882.11	2,45,72,446.80
(d)	Short Term Loans and Advances	13	13,92,61,316.81	8,55,85,414.00
(e)	Other Current Assets	14	2,18,46,040.53	4,09,02,279.27
TOTAL			88,96,10,269.61	74,62,90,307.14

Significant Accounting Policies and Notes on Accounts 1 to 24

As per our report of even date

BISWAS INFRACON LLP

For PRATIK & CO.
Chartered Accountants
FRN: 328184E

(Pratik Kotecha)
(Pratik Kotecha)
Proprietor
M.No. 302119



Barik Biswas Farida Begam Biswas

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGAM BISWAS
DIN - 06416503 DIN - 06756207

Place : Kolkata
Date : 01.09.2023

M/S BISWAS INFRACON LLP
(LLPIN: AAI-1785)
VIII - 128, GOBINDAPUR, RAGHUNATHPUR,
NORTH 24 PARGANAS, PIN- 743 428, WEST BENGAL

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2023
(in Rs.)

Particulars		Refer Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
I.	Revenue from operations	15	30,86,75,158.63	61,91,14,998.95
II.	Other income	16	3,12,53,427.44	1,18,88,614.59
III.	Total Income (I + II)		33,99,28,586.07	63,10,03,613.54
IV.	Expenses:			
	Construction & Site Expenses	17	24,86,91,651.73	8,60,65,878.19
	Purchases of Stock-in-Trade	18	7,93,07,974.84	54,73,87,810.29
	Changes in inventories of Stock-in-Trade and Work in Progress	19	(5,69,02,232.02)	(8,37,98,451.67)
	Employee benefits expense	20	39,73,988.00	39,31,322.00
	Finance costs	21	12,32,490.87	1,93,74,080.92
	Depreciation	22	54,40,604.00	18,16,960.00
	Other expenses	23	1,42,94,181.87	1,74,34,775.65
	Total Expenses		29,60,38,659.29	59,22,12,375.38
V.	Profit Before Tax (III-IV)		4,38,89,926.78	3,87,91,238.16
VI.	Tax expense:			
	(1) Current tax		1,57,00,000.00	1,36,00,000.00
	(2) Income tax for earlier years		81,472.63	-
	Total		1,57,81,472.63	1,36,00,000.00
VII	Profit for the period (V-VI)		2,81,08,454.15	2,51,91,238.16

Significant Accounting Policies and Notes on Accounts

1 to 24

As per our report of even date

BISWAS INFRACON LLP

For PRATIK & CO.
Chartered Accountants
FRN: 328184E

(Pratik Kotecha)
Proprietor
M.No. 302119

Place : Kolkata
Date : 01.09.2023



Barik Biswas Farida Begam Biswas

DESIGNATED PARTNER
BARIK BISWAS FARIDA BEGAM BISWAS
DIN - 06416503 DIN - 06756207

NOTE 1 & 2

Details of Partners Fixed & Current Contribution

(in Rs.)

1. Partners Capital Account

Partners Details	Opening Balance as at 1st April, 2022	Addition During The Period	Withdrawals During the period	Closing Balance As at 31st March. 2023
Barik Biswas	4,00,00,000.00	-	-	4,00,00,000.00
Farida Begum Biswas	1,00,00,000.00	-	-	1,00,00,000.00
	5,00,00,000.00	-	-	5,00,00,000.00

2. Partners Current Account

Partners Details	Opening Balance as at 1st April, 2022	Paid by Partner	Share of Profit	Interest on Capital	Remuneration	Drawings	Closing Balance As at 31st March. 2023
Barik Biswas	15,06,22,480.29	5,47,56,900.00	1,40,54,227.08	-	-	60,05,308.34	21,34,28,299.03
Farida Begum Biswas	3,58,67,460.85	-	1,40,54,227.08	-	12,00,000.00	3,07,520.00	5,08,14,167.93
	18,64,89,941.14	5,47,56,900.00	2,81,08,454.15	-	12,00,000.00	63,12,828.34	26,42,42,466.95

BISWAS INFRACON LLP

Barik Biswas
DESIGNATED PARTNER
BARIK BISWAS FARIDA BEGUM BISWAS
DIN - 06416503 DIN - 06756207



NOTE 3

Long-Term Borrowings	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
(i) Long-term borrowings shall be classified as:		
(a) Loans from Bank (Secured)	71,07,792.00	87,57,261.00
(b) Loans from Others	34,71,70,018.00	35,65,48,983.00
Total	35,42,77,810.00	36,53,06,244.00

NOTE 4

Trade Payables	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises	11,97,63,312.06	5,81,11,146.09
Total	11,97,63,312.06	5,81,11,146.09

NOTE 5

Other Current Liabilities	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
The amounts shall be classified as:		
Liabilities for Expenses	84,76,765.00	26,47,083.54
Advance from Customers	18,640.00	5,27,85,892.37
Payable to Land Owners against Revenue Share	3,68,51,100.00	
Unrecognised Revenue against Demand raised on customers	4,02,80,175.60	
Total	8,56,26,680.60	5,54,32,975.91

BISWAS INFRACON LLP

Barik Biswas Farida Begam Biswas

DESIGNATED PARTNER**BARIK BISWAS****FARIDA BEGAM BISWAS****DIN - 06416503****DIN - 06756207**

NOTE 6

Short Term Provisions	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Provision For Income Tax	1,57,00,000.00	3,09,50,000.00
Total	1,57,00,000.00	3,09,50,000.00

NOTE 8

Non-current Investments	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Non-current Investments	12,07,15,214.00	12,13,18,894.00
Total	12,07,15,214.00	12,13,18,894.00

NOTE 9

Long-Term Loans & Advances	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Long-term loans and advances shall be classified as:		
Security Deposits	4,58,228.00	12,41,927.82
Total	4,58,228.00	12,41,927.82

NOTE 10

Inventories	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Inventories shall be classified as:		
Stock-in-trade	30,81,17,805.50	32,00,78,352.29
Work in Progress (Construction)	15,49,28,657.00	8,60,65,878.19
Total	46,30,46,462.50	40,61,44,230.48

BISWAS INFRACON LLP

Barik Biswas Farida Begam Biswas

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DIN - 06416503 DIN - 06756207



NOTE 11

Trade Receivables	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
(i) Trade receivables shall be sub-classified as: Un-Secured, considered good	-	-
(a) Trade Receivables	1,86,00,556.00	1,98,08,587.60
(b) Receivables towards Project Demand	6,97,78,385.87	
Total	8,83,78,941.87	1,98,08,587.60

NOTE 12

Cash and Cash Equivalents	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Cash and cash equivalents shall be classified as:		
Bank Balance in Current Accounts	1,13,31,655.11	2,12,06,407.53
Fixed Deposit	1,07,535.00	11,02,170.00
Cash in hand (Certified by management)	13,04,692.00	22,63,869.27
Total	1,27,43,882.11	2,45,72,446.80

NOTE 13

Short term Loans and Advances	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
Loans and advances	13,92,61,316.81	8,55,85,414.00
Total	13,92,61,316.81	8,55,85,414.00

BISWAS INFRACON LLP

Barik Biswas *Farida Begam Biswas*

DESIGNATED PARTNER

BARIK BISWAS **FARIDA BEGAM BISWAS**
DIN - 06416503 **DIN - 06756207**



NOTE 14

Other Current Assets	As at 31st March, 2023	As at 31st March, 2022
	Amount [Rs.]	Amount [Rs.]
[a] Balance With GST Authorities		
Input Tax Credit	26,13,507.92	34,14,402.56
Tax on RCM		50,498.40
Cash Ledger balance		18,500.00
[b] Balance With Revenue Authorities		
i. TDS for the Year	2,87,482.00	39,636.00
i. TCS for the Year	25,169.49	1,85,406.63
ii. Advance Tax	1,56,00,000.00	3,16,25,000.00
iii. Others		11,160.00
Subsidy Receivable [DBK Receivable]	26,23,750.12	53,90,182.68
Prepaid Expenses	5,96,131.00	47,493.00
Others	1,00,000.00	1,20,000.00
Total	2,18,46,040.53	4,09,02,279.27

BISWAS INFRACON LLP

Barik Biswas Farida Begam Biswas

DESIGNATED PARTNER

BARIK BISWAS

FARIDA BEGAM BISWAS

DIN - 06416503

DIN - 06756207



NOTE 15

Revenue from Operations	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Sale of Goods:		
Export Sale	8,76,60,723.00	57,29,03,265.75
Domestic Sale	1,49,18,720.63	4,62,11,733.20
Sale of Services:		
Revenue recognised on Percentage of Completion method	20,60,95,715.00	
Total	30,86,75,158.63	61,91,14,998.95

NOTE 16

Other Income	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Other income shall be classified as:		
Rent	34,31,800.00	1,00,000.00
Interest on SD Money	39,295.70	82,192.00
Interest on FD	8,405.00	-
Gain on Foreign Exchange Fluctuation	17,44,130.48	51,73,742.34
MEIS Subsidy	93,16,889.00	25,00,000.00
Other Income	1,17,097.24	4,48,074.69
Discount Received	5,59,502.88	2,98,565.56
Duty draw back	1,17,866.44	32,86,040.00
Liabilities no longer required written back (net)	1,59,18,440.70	
Total	3,12,53,427.44	1,18,88,614.59

NOTE 17

Construction & Site Expenses	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Materials Consumed	14,03,86,420.74	6,14,74,483.39
Architectural Advisory Services	22,58,141.98	1,00,000.00
Construction of Civil Works	6,46,81,815.80	1,90,33,560.00
Consultancy & Professional Charges	3,46,920.00	27,63,000.00
Electricity Expenses	5,78,422.00	2,64,186.00
Forwarding & Transportation Charges	4,97,117.00	2,25,956.00
Interest	2,03,53,636.00	-
Labour Charges	1,85,48,087.87	6,18,549.00
Site Expenses	5,27,726.34	11,75,570.80
Staff Welfare & Fooding Expenses	5,13,364.00	4,10,573.00
Total	24,86,91,651.73	8,60,65,878.19

**BISWAS INFRACON LLP**

1

Barik Biswas *Farida Begam Biswas*

DESIGNATED PARTNER**BARIK BISWAS****FARIDA BEGAM BISWAS****DIN - 06416503****DIN - 06756207**

NOTE 18

Purchase of stock in trade	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Purchases	7,93,07,974.84	54,73,87,810.29
Total	7,93,07,974.84	54,73,87,810.29

NOTE 19

Changes in Inventories of stock in Trade and Work In Progress	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Opening Stock :-		
Stock in Trade	32,00,78,352.29	32,23,45,778.81
Work in Progress (Construction)	8,60,65,878.19	
Closing Stock :-		
Stock in Trade	30,81,17,805.50	32,00,78,352.29
Work in Progress (Construction)	15,49,28,657.00	8,60,65,878.19
(Increase)/Decrease of stock	(5,69,02,232.02)	(8,37,98,451.67)

NOTE 20

Employee Benefit Expense	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Salary to Staff & Others	35,48,662.00	36,12,468.00
PF Contribution - Employer	1,83,339.00	2,12,788.00
ESIC Contribution-Employer	57,297.00	83,566.00
Bonus	1,84,690.00	22,500.00
Total	39,73,988.00	39,31,322.00

NOTE 21

Finance Costs	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Finance costs shall be classified as:		
Bank Charges	6,45,759.87	11,43,170.92
Interest on Loan	5,86,731.00	1,82,30,910.00
Total	12,32,490.87	1,93,74,080.92

BISWAS INFRACON LLP

Barik Biswas *Farida Begam Biswas*

DESIGNATED PARTNER

BARIK BISWAS
DIN - 06416503

FARIDA BEGAM BISWAS
DIN - 06756207

NOTE 22

Depreciation	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Depreciation	54,40,604.00	18,16,960.00
Total	54,40,604.00	18,16,960.00

NOTE 23

Other Expenses	Year ended 31st March 2023	Year ended 31st March 2022
	Amount [Rs.]	Amount [Rs.]
Audit Fees	30,000.00	30,000.00
Advertisement Expenses		17,766.00
Commission	54,51,358.36	56,120.00
General Expenses	1,67,028.97	2,41,120.27
Rent	12,63,000.00	-
Property Tax	1,46,407.00	1,95,743.00
Rates & Taxes	8,050.00	2,500.00
Freight Charges		21,70,277.00
Custom Clearance Charges	1,59,398.08	-
Travelling Expenses	1,26,402.00	2,944.00
Subscription	85,000.00	1,517.00
ITC Reversal	6,83,581.52	-
Late Fees & Interest	89,071.00	53,577.15
Staff Welfare & Fooding Expenses	67,752.35	40,213.65
Security Services	8,59,000.00	7,76,000.00
Car Insurance	74,279.02	
Professional & Technical services	8,47,500.00	8,37,500.00
Software Licence & Maintenance Charges	4,80,775.32	3,04,003.41
Printing & Stationery	71,080.00	36,496.37
Tea & Tiffin	1,75,004.01	1,02,878.00
Telephone & Internet Services	1,75,757.69	47,594.14
Power & Fuel	6,82,933.00	3,90,718.49
Repair & Maintenance Expenses	8,12,801.01	12,07,781.97
Office Expenses	6,38,002.54	7,20,025.20
Partner's Remuneration	12,00,000.00	72,00,000.00
Interest on Partners Capital	-	30,00,000.00
Total	1,42,94,181.87	1,74,34,775.65

BISWAS INFRACON LLP

Barik Biswas Farida Begam Biswas

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGAM BISWAS
DIN - 06416503 DIN - 06756207



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

NOTE 24

[I] STATEMENT ON SIGNIFICANT ACCOUNTING POLICIES :

[A] Basis of Accounting

The LLP follows the Mercantile System of Accounting and recognizes Profit & Loss on Accrual Basis except MEIS Licence income, which are accounted for on as and when received. Accounts are prepared on Historical Cost convention and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted principles.

[B] Inventories

Work-in-Progress on the Multistored Buildings under construction is carried over at cost incurred. Cost is inclusive of direct expenses and allocated overheads.

Inventory of unused construction materials has been valued at cost following FIFO method.

Trading goods are valued at lower of cost or net realisable value.

[C] Revenue Recognition

Revenue under the Percentage of Completion method is recognised on the basis of percentage of actual costs involved including construction & development cost of project under execution & proportionate cost of land/development rights subject to actual cost incurred being 25 % or more of the total estimated cost of projects. The stage of completion under the POC method is measured on the basis of actual cost incurred including construction & development cost and proportionate cost of land/development rights bears to the total estimated cost of the project. The estimates including those of technical nature in respect of projected revenues, projected profits, projected costs, cost to complete & the foreseeable loss are reviewed periodically by the management and any effect of changes in estimates is recognised in the period such changes are determined. Revenue is recognised by reference to the stage of completion as explained above attributed to the work completed during the year. When it is probable that total costs will exceed total project revenue, this expected loss is recognised as an expense immediately.

Sales of traded goods are recognised when significant risks and rewards of ownership of the goods have passed to the buyer which generally coincides with the time when goods are despatched to the buyer.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

[D] Fixed Assets

(i) Fixed Assets are stated at historical cost less depreciation.

(ii) Depreciation on Fixed Assets has been provided on Written Down Value Method at the rates prescribed under the Income Tax Act, 1961.

[E] Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result 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. Any revision to accounting estimates is recognised prospectively.

[F] Borrowing Costs

Interest and other borrowing cost attributable to qualifying assets are allocated as part of the cost of construction/ development of such assets.

[G] Investment

Long Term Investments are valued at cost. Provision for diminution in value of long term investments is made if in the opinion of management such a decline is other than temporary.



[H] Employment Benefits

Provident Fund & Employees state insurance plans are Defined contribution plans and LLP's Contribution are charged to Profit & Loss Account. Liability towards encashable earned leaves is charged to profit & loss account on an undiscounted value. Retirement Gratuity payable to employees is accounted for on the basis that all employees retires at the year end.

[I] Taxes on Income

Current tax in respect of taxable income is provided for the year based on the applicable tax rates and laws. The firm does not recognise the deferred tax asset or liability.

[J] Foreign Currency Transaction

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined. Exchange differences arising on the settlement/conversion of monetary items are recognised as income or expenses in the year in which they arise.

[K] Contingencies

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent and disclosed by way of Notes to the Accounts.

[II] NOTES FORMING PART OF THE ACCOUNTS :

[A] Information in relation to Project Work in Progress :

	<u>Current Year Amount (Rs.)</u>	<u>Previous Year Amount (Rs.)</u>
Aggregate amount of Revenue recognised to date	20,60,95,715	-
Aggregate amount of costs incurred to date	33,47,57,530	8,60,65,878
Amount of work in progress	15,49,28,657	8,60,65,878
Aggregate amount of Profit recognised to date	2,62,66,842	-
Aggregate amount of advances received (Excl. GST & including Landowners Share)	22,08,66,254	5,19,80,696

[B] The LLP has entered into Development Agreement with various landowners for development of the land & construction of Multistoried Buildings on the said land at its cost in consideration of agreed share in revenue.

[C] In the opinion of the management, Current Assets and Non-Current Assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the accounts. Adequate provisions have been made for all known losses and liabilities.

[D] The balances of Unsecured Loan, Advances Given, Advances Received, Trade Receivables and Trade Payables are subject to confirmation.

[E] Previous year's figures have been regrouped, rearranged & reclassified wherever necessary.

For PRATIK & CO.
Chartered Accountants


(Pratik Kotecha)
Proprietor
M.No. 302119
Place : Kolkata
Date : 01.09.2023



BISWAS INFRACON LLP

 

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGAM BISWAS
DIN - 06416503 DIN - 06756207



NOTE 7

Tangible Assets

Sl. No.	Description of Assets	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		Cost As On March 31, 2022 Rs.	Addition During the year Rs.	Dispos al During the year Rs.	Cost As On March 31, 2023 Rs.	As On March 31, 2022 Rs.	For the year Rs.	Total As On March 31, 2023 Rs.	As On March 31, 2022 Rs.	As On March 31, 2023 Rs.
			Less Than 180 Days	More Than 180 Days						
1	Office Building	2,72,30,996.09			2,72,30,996.09		27,23,100.00	27,23,100.00	2,72,30,996.09	2,45,07,896.09
2	Hotel Building	27,24,321.60	7,65,254.24	3,27,966.10	38,17,541.94		-	-	27,24,321.60	38,17,541.94
3	Plant and Machinery	26,25,490.98			26,25,490.98		3,26,285.00	7,76,543.00	21,75,232.98	18,48,947.98
4	Office Equipments	1,30,500.00			1,30,500.00		14,143.00	50,357.00	94,286.00	80,143.00
5	Camera & Accessories	2,87,010.60			2,87,010.60		31,105.00	1,10,751.00	2,07,364.60	1,76,259.60
6	Computer & Accessories	8,54,224.40	1,48,950.00	4,10,089.00	14,13,263.40		2,65,048.00	9,41,215.24	1,78,057.16	4,72,048.16
7	Electric Equipment	7,85,076.32		2,32,000.00	10,17,076.32		1,40,567.00	2,20,532.53	7,05,110.79	7,96,543.79
8	Furniture & Fixture	17,60,786.49			17,60,786.49		1,49,685.00	4,13,619.09	14,96,852.40	13,47,167.40
9	Car & Equipment	1,29,18,193.82			1,29,18,193.82		17,72,397.00	28,74,612.00	1,18,15,978.82	1,00,43,583.10
10	Software & Licence	33,500.00			33,500.00		8,040.00	21,440.00	20,100.00	12,060.00
11	LED TV & Accessories	1,07,656.38			1,07,656.38		10,234.00	49,663.65	68,226.73	57,992.73
	Total	4,94,57,756.68	9,14,204.24	9,70,055.10	5,13,42,016.02	27,41,229.51	54,40,604.00	81,81,833.51	4,67,16,527.17	4,31,60,183.79

BISWAS INFRACON LLP

Biswas Farida Begum Biswas



DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGUM BISWAS

DIN - 06416503 DIN - 06756207