

BHUNIYA & CO
Chartered Accountants
P-861/1, Lake Town, Block - A,
Kolkata - 700089
Mob. - 9433847488

BENGAL IDEAL HOME MAKER & ASSOCIATES PRIVATE LIMITED

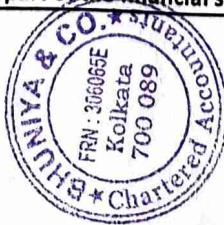
932A/83 JESSORE ROAD, KOLKATA - 700089

Balance Sheet as at 31st March, 2020

Particulars		NOTE NO.	As at 31 March, 2020	As at 31 March, 2019
A EQUITY AND LIABILITIES				
1 Shareholders' fund				
(a) Share Capital		1	1000000	1000000
(b) Reserve and Surplus		2	4695431	3466721
2 Share application money pending allotment				
3 Non - Current Liabilities				
(a) Long-term borrowings		3	2514008	614008
(b) Deferred tax liabilities (net)				
(c) Other long-term liabilities				
(d) Long-term provisions				
4 Current Liabilities				
(a) Short-term borrowings			2514008	614008
(b) Trade payable		4	50277645	56500732
(c) Other current liabilities				
(d) Short-term provisions		5	58861475	48918591
(e) Proposed Dividend		6	250000	305000
(f) Unpaid dividend				
			200000	200000
			60000	60000
			109649120	105984323
		TOTAL	117858559	111065052
B ASSETS				
1 Non - Current Assets				
(a) Fixed assets		7	29935207	30008667
(i) Tangible assets				
(ii) Intangible assets				
(iii) Capital work-in-progress				
(iv) Fixed assets held for sale				
(b) Non-current investment		8	29935207	30008667
Deferred tax assets (net)				
Long-term loans and advances				
Other non-current assets			4609166	5342799
2 Current Assets				
(a) Current Investment			34544373	35351466
(b) Inventories		11	39102965	14706254
(c) Trade receivable				
(d) Cash and Cash equivalents		10	1527062	33249341
(e) Short-term loans and advances		9	42590017	27235132
(f) Other current assets				
			94142	522859
			83314186	75713586
		TOTAL	117858559	111065052

See accompanying notes forming part of the financial statements

Dated: Kolkata, the 26th March, 2021
Place: 861/1 Lake Town



Signed in terms of report of even date
For BHUNIYA & CO Chartered Accountants

(B.N. BHUNIYA)
Proprietor (M.NO.-009898)
FRN NO. 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.
Suman Roy
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.
[Signature]
Director

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83 JESSORE ROAD, KOLKATA-700089
Statement of Profit and Loss for the year ended 31 March, 2020

Particulars	Note No.	For the year ended 31-Mar-20	For the year ended 31-Mar-19
CONTINUING OPERATIONS			
Revenue from operations (gross)		38136400	53893316
Less: Excise duty			
Revenue from operations (net)		38136400	53893316
Inventories		38914522	14706254
Other income		941416	2610557
Total revenue (1+2)		77992338	71210127
Expenses			
(a) Cost of materials consumed		14706254	19919667
(b) Purchases of stock-in-trade		9232986	10281179
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		43344267	23386084
(d) Employee benefits expense	12	5504378	6579464
(e) Finance costs		1694556	1301210
(f) Depreciation and amortisation expenses		240289	271313
(g) Other expenses	13	1840898	7954350
Total expenses		76563628	69693267
Profit / (Loss) before exceptional and extraordinary items and tax		1428710	1516860
Exceptional items			
Profit / (Loss) before extraordinary items and tax (5+6)		1428710	1516860
Extraordinary items			
Profit / (Loss) before tax (7+8)		1428710	1516860
Tax expenses:			
(a) Current tax expense for current year			
(b) (Less) : MAT Credit (where applicable)		268300	305000
(c) Current tax expense relating to prior years			
(d) Net current tax expense			
(e) Deferred tax			
Profit / (Loss) from continuing operations (9+10)		1160410	1211860
DISCONTINUING OPERATIONS			
Profit / (Loss) from discontinuing operations (before tax)		N.A.	N.A.
Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		N.A.	N.A.
Add / (Less): Tax expense of discontinuing operations		N.A.	N.A.
(a) on ordinary activities attributable to the discontinuing operations		N.A.	N.A.
(b) on Gain / (Loss) on disposal of assets / settlement of liabilities		N.A.	N.A.
Profit / (Loss) from discontinuing operations (12.i +12.ii+12.iii)		N.A.	N.A.
TOTAL OPERATIONS		N.A.	N.A.
Profit / (Loss) for the year (11+ 13)		1160410	1211860

Bengal Ideal Home Maker & Associates Pvt. Ltd.
Sima Sur Roy
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

Earning Per equity Share:

Basis (Rs.)

Diluted (Rs.)

116

121.1

116

121.1

Dated: Kolkata, the 26th March, 2021

Place: 861/1 Lake Town



Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants

(B. N. BHUNIYA)
Proprietor (M. NO. - 009898)
FRN NO. 306065E

BHUNIYA & CO
 Chartered Accountants
 P-861/1 LAKE TOWN
 KOLKATA - 700089
 Mob. - 9433847488

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089
NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

NOTE-1

31-Mar-19		31-03-2020
SHARE CAPITAL		
AUTHORISED CAPITAL		
<u>10000000</u> 1000000 equity shares of RS,10/- each		<u>10000000</u>
PAID UP CAPITAL		
<u>1000000</u> 100000 Equity shares of Rs.10/- each fully paid up		<u>1000000</u>

NOTE-2

RESERVE & SURPLUS

2149861 Profit & Loss Account as per last A/C		3466721
Profit for the year	1428710	
1316860 Less: Proposed Dividend	<u>200000</u>	1228710
		<u>4695431</u>
<u>3466721</u>		

Dated: Kolkata, the 26th March, 2021
 Place: P-861/, Lake Town



Signed in items of report of even date
 For BHUNIYA & CO Chartered Accountants

Proprietor (B.N. BHUNIYA) M.NO. 009898
 FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
 Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
 Director

BHUNIYA & CO
Chartered Accountants
P-861/1 LAKE TOWN
KOLKATA - 700089
Mob. - 9433847488

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

31-Mar-19 NOTE - 3

LONG TERM BORRWINGS

614008	Unsecured Loan (from relatives of Directors)
0	Unsecured Loan (from Firm of Directors)
614008	

NOTE-4

TRADE PAYABLE

56500732	Advance from Flat Owners
56500732	

NOTES -5

OTHER CURRENT LIABILITES:

275710	Advertisement or Publicity
12000	Accounting Charge
35443949	Building Materials
3746440	Creditors for the Goods
1418300	Labour Charges
855530	Salary
73200	Hire Charges of Motor Car
6410550	Commission
25000	Tax Audit fees
101972	Sundry expenses
90000	Audit Fee
30000	GST Audit fees
360000	Rent
60000	Unpaid Dividend
15940	TDS

48918591

Dated: Kolkata, the 26th March, 2021

Place: P - 861/1, Lake Town

Bengal Ideal Home Maker & Associates Pvt. Ltd.


Director

31-Mar-20

Rs.

614008
1900000
2514008

50277645

50277645

310240

12000

37245680

5574560

2932800

1540500

82460

10523600

25000

133435

90000

30000

360000

0

1200

58861475

Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants

Proprietor (B. M. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.


Director

BHUNIYA & CO
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P-861/1 LAKE TOWN
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BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

31-Mar-19

NOTE-6

SHORT TERM PROVISIONS:

305000 Provision for Income Tax

305000

NOTE-8

NON CURRENT INVESTMENTS:

5342799 Fixed Deposit in Bank

53,42,799

31-Mar-20

250000

250000

4609166

46,09,166

Dated: Kolkata, the 26th March, 2021
Place: P-861/, Lake Town



Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants
[Signature]
Proprietor (B. N. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

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BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089
NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

SCHEDULE OF FIXED ASSETS AS AT MARCH 2020

NOTE -7

FIXED ASSETS:

DESCRIPTION	BALANCE 01.04.2019 (Rs)	ADDTION (Rs)	SOLD/TRANSFERED	TOTAL ON 31.03.2020 (RS)	Depreciation%	DEPRECIATION (Rs)	W.D.V ON 31.03.2020 (RS)
Land	28331580	2152854	1986023	28498411			284,98,411.00
Furniture	54801			54801	10%	5480.1	49,320.90
Air Conditioner	71686			71686	15%	10752.9	60,933.10
C. C TV	17552			17552	15%	2632.8	14,919.20
FAN	930			930	15%	139.5	790.50
Cell Phone	51156			51156	15%	7673.4	43,482.60
Lap Top	1520			1520	40%	608	912.00
Computer	5262			5262	40%	2104.8	3,157.20
Genarator	126103			126103	15%	18915.45	1,07,187.55
Lift	266457			266457	15%	39968.55	2,26,488.45
Gold coin	68195			68195		0	68,195.00
Motor car	891972			891972	15%	133795.8	7,58,176.20
T.V.	51452			51452	15%	7717.8	43,734.20
Refrigerator	70000			70000	15%	10500	59,500.00
	<u>300,08,666.00</u>	<u>2152854</u>		<u>30175497</u>		<u>240289.1</u>	<u>299,35,207.90</u>
PREVIOUS YEAR	45641508	642402		30209979		271312	30008667

Dated: Kolkata, the 26th March, 2021

Place: P - 861/1, Lake Town

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director



Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants

[Signature]
Proprietor (B. N. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

BHUNIYA & CO
Chartered Accountants
P-861/1 LAKE TOWN
KOLKATA - 700089
Mob. - 9433847488

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2020

31-Mar-19

31-Mar-20

NOTE-9

SHORT TERM LOAN & ADVANCES:

7442702 Loan to PoroshPathar Realcon Pvt. Ltd. -A Group Company	22672702
1061618 Loan to Taramoyee Construction-Firm fully owned by Directors	6406612
18000052 Advance to Land Owners	13090303
270400 Advance to Staff	270400
325000 Advance Income Tax	150000
135360 GST Paid in advance	0
<u>272,35,132</u>	<u>425,90,017</u>

NOTE-10

CASH & CASH EQUIVALENTS

16,216 a) Cash Balance on hand	9,493
6,09,720 b) Cash in Current Account with State Bank of India	2,92,310
316,74,932 c) Cash in current Account with ICICI Bank Ltd	10,99,186
9,48,473 d)Cash in current Account with HDFC Bank Ltd	1,26,073
<u>332,49,341</u>	<u>15,27,062</u>

Dated: Kolkata, the 26th March, 2021
Place: P-861/, Lake Town



Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants

Proprietor (B. N. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

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KOLKATA - 700089
Mob. - 9433847488

NOTE-11

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83 JESSORE ROA, KOLKATA-700089
NAME OF SCHEDULE OF INVENTORIES AS AT MARCH 2020

31-Mar-19

9022415 Finished Flats

2450520 Raw Materials

3233319 Work-in-progress

14706254

Dated: Kolkata, the 26th March, 2021
Place: P - 861/1, Lake Town

31-Mar-20

33214093

2714231

3174641

39102965



Signed in items of report of even date
For **BHUNIYA & CO** Chartered Accountants
[Signature]
Proprietor (B. N. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

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Chartered Accountants
P-861/1 LAKE TOWN
KOLKATA - 700089
Mob. - 9433847488

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089

NOTE FORMING PART OF THE EMPLOYEE BENEFIT EXPENSES AS AT 31ST MARCH 2020

31-Mar-19 NOTE - 12

31-Mar-20

3360000 Directors' Remuneration
3219464 Staff Salaries and others

1680000
3824378

6579464

5504378

Dated: Kolkata, the 26th March, 2021

Place: P - 861/1, Lake Town



Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants
Proprietor (B. W. BHUNIYA) M.NO. 009898
FRN - 306065E

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

BHUNIYA & CO
Chartered Accountants
P-861/1 LAKE TOWN
KOLKATA - 700089
Mob. - 9433847488

BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED
932A/83, JESSORE ROAD, KOLKATA-700089

NOTE FORMING PART OF THE PROFIT & LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTE-13

31-Mar-19 OTHER EXPENSES

122560 Telephone Charge
22396 Printing & Stationery
78751 Donation
153825 Sundry Expenses
222040 Advertisement
5335550 Commission
90000 Audit Fees
16068 Trade License & Professional Tax
53283 Puja & Celebration
258546 Repair & Maintance
47929 Insurance
193378 Motor Car Hire & Expenses
228149 Accounting / Consultancy Charge
373194 Electric Charge
25000 Tax Audit Fees
0 GST Audit Fees
102000 Fuel/Travelling & Conveyance
3176 Bank Charge
185000 ROC/MCA payment
360000 Rent
83505 Tea & Tiffin
0 Proposed Dividend

7954350

Dated: Kolkata, the 26th March, 2021
Place: P-861/, Lake Town

31-03-2020

102375
11891
103000
6492
116926
120000
90000
2500
2000
311680
31675
19795
92600
55111
25000
30000
49326
6439
56688
360000
47400
200000

1840898

Signed in items of report of even date
For BHUNIYA & CO Chartered Accountants
Proprietor (B. N. BHUNIYA) M.NO. 009898
FRN - 306065E



Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

Bengal Ideal Home Maker & Associates Pvt. Ltd.

[Signature]
Director

BHUNIYA & CO.

CHARTERED ACCOUNTANTS

DIAL : (033) 2534-8200
MOB. : 9433847488
E-mail : biswanath_bhuniya@hotmail.com

P-861/1, LAKE TOWN, BLOCK 'A'
KOLKATA-700 089

REF.

DATE

Independent Auditors' Report

To THE MEMBERS OF BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **BENGAL IDEAL HOMEMAKER & ASSOCIATES PRIVATE LIMITED**, 932A/83, JESSORE ROAD, NILKUSUM APARTMENT, KOLKATA - 700089, which comprise the Balance Sheet as at March 31, 2020 the statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles including the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules a (as amended). These responsibilities also include maintenance of internal control for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued under Section 143(10) of the Companies Act, 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from materials misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of materials misstatements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained sufficient and appropriate to provide a basis for our audit opinion.



REF.

DATE

OPINION

In our opinion and to the best of our information, the aforesaid financial statements give and according to the explanations given to the information required by the Act in manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the State of affairs of the Company as at March 31, 2020.
- (b) In the case of the Statement of Profit and Loss, of the Profit of the Company for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

(1) As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Section 143 (11) of the Companies Act, 2013 the Annexure and statement on the matters specified in paragraphs 3 and 4 of the Order

(2) As required by Section 143(3) of the Act, we 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 required by law have been kept by Company so far as appears from our examination of those books.

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

d. In our opinion, the Balance Sheet, the Statement of Profit and Loss comply with Accounting Standards notified specified in Section 3 of the Act and of the Companies (Accounts) Rules 2014 (as amended);

e. On the basis of the written representations received from the Directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2020 from being appointed as directors, in terms of Section 164(2) of the Act.

f. With respect to other matters to be included in the Auditors Report in accordance with Rule, 2014 in our opinion and to the best of our information and according to the explanations given to us:

1. With respect to other matters to be included in the Auditors Report in accordance with Rule, 2014 in our opinion and to the best of our information and according to the explanations given to us:

(a) The Company has no pending litigation,

(b) The Company has no long term contract.

(c) GST Return 3B and 9 could not produce for determination of liabilities and deposits with GST authority.

Date: Kolkata, 26th March, 2021

Place: P - 861/1, Lake Town



For BHUNIYA & CO.

Chartered Accountants

(B. N. BHUNIYA)

BHUNIYA & CO.

CHARTERED ACCOUNTANTS

DIAL : (033) 2534-8200
MOB. : 9433847488
E-mail : biswanath_bhuniya@hotmail.com

P-861/1, LAKE TOWN, BLOCK 'A'
KOLKATA-700 089

REF.

DATE

ANNEXURE

- 1) The company's records of the fixed assets have been maintained showing situation of fixed assets. A detailed list of the Company-s assets has been made location-wise basis and details as Per Physical verification done by the company. Verification is made at reasonable intervals and no material discrepancy was notice.
- 2) The company has WIP and valued at estimated cost.
- 3) The procedure of physical verification of stock followed by the management is reasonable and adequate in relation to the size of the company and the nature of its business;
- 4) No material discrepancies have been noticed on physical verification of stock and compared to book records.
- 5) The company has taken unsecured loan from Directors listed in the Register maintained of the Companies Act, 2013 and the rate interest and other terms and conditions of such loans are not prima fasciae prejudicial to the interest of the company.
- 6) The company has given loan to company, firms or other parties covered in the Register maintained U/S 189 of the Companies Act, 2013.
- 7) There is adequate internal control procedure commensurate with the size of the company and the nature of its business for the purchases and sales.
- 8) The company has not accepted any deposits from the public during the year.
- 9) The company has no dispute regarding Provident Fund, Employees state Insurance, Income Tax, Goods & Service Taxes and other material statutory dues were in areas as at 31st March, 2020 for a period of more than 6 months from the date became payable.
- 10) Sales of Service of the Company as per GST Return for the year differ from actual for completion of CC/OC of some projects and payment received in advance earlier.
- 11) In our opinion according to the information and explanations given to us, no term Loan taken by the Company.
- 12) GST reconciliation and provision ought to be made but not done.

Date: Kolkata, 26th March, 2021

Place: P - 861/1, Lake Town

For BHUNIYA & CO.

Chartered Accountants

(B. N. BHUNIYA)

