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M. N. Mitra & Co.

Chartered Accountants

12/1/5, Monoharpukur Road
Kolkata - 700 026

AUDITOR'S REPORT

This is to certify that we have audited the attached Balance Sheet as at 31st March 2024 of M/s **BARUI CONSTRUCTION** (PAN: AALFB9321J) of 74, Hedarhat, Survey Park, Mukundapur, Kolkata - 700099, West Bengal and the Profit & Loss Account for the year ended on that date. These financial statements are the responsibility of the partners of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have examined the account on test basis, the evidence in support of the financial statement. Our audit also included assessing the accounting principles used and significant estimate made by the Non Profit entity to evaluate the financial statement presentation. We believe that our audit provides a reasonable basis of our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.

Our responsibility is to express an opinion on these standalone financial statements based on our audit. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintained professional skepticism throughout the audit.

We further report that:

- a) We have not obtained any confirmation in respect of sundry debtors and sundry creditors.
- b) Stock and Cash Balance has been taken as certified by a partner.
- c) No GST Records has been verified.

Subject to the above:

- 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 and other papers, as required by law have been kept by the Firm, so far as appears from our examination of such books and papers.
- c) The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with books of accounts of the firm.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and Profit & Loss Account gives true and fair view in so far as it relates to :-

i) Balance Sheet of the state of affairs of the Firm as on 31st March 2024,

AND

ii) Profit & Loss Account of the Firm for the year ended on that date.

For M.N. Mitra & Co.

Chartered Accountants

C.A. M.N. Mitra

(Partner), M. No. 058346

Kolkata

Dated 9th January 2025

UDIN: 25058346BMIOZZ5804



BARUI CONSTRUCTION

74 HEDAR HAT MUKUNDAPUR KOLKATA 700099

P.A.N :- AALFB9321J

DOC 21.06.2012

Asset. Yr.-2024-25

Computation of Total Income

Prev. Yr. -2023-24

<u>Income from Business</u>	<u>Amount</u>
Profit/(Loss) as per Profit & Loss	21,261
Appropriation Account	150,000
Add: Partner's Remuneration	9,641
Provision for Tax	9,641
Book Profit/(Loss)	180,902
Less:- Partners Remuneration U/s 10(A)	150,000
Taxable Income	30,902
<i>Rounded off</i>	30,902
 <u>Tax on Above</u>	 9,271
Add:- Education Cess 2%	185
Secondary & Higher Education Cess	185
	9,641
<i>Total Tax Payable before interest</i>	-
Add: Interest U/S 234A	-
Add: Late fee U/S 234F	1,000
	10,641
Less: <u>Tax paid</u>	-
Advance Tax Paid	-
 TDS	 13,821.00
Tax Payable/ Refundable	(3,180)

BARUI CONSTRUCTION

**74 HEDAR HAT MUKUNDAPUR KOLKATA 700099
BALANCE SHEET AS ON 31ST MARCH, 2024**

Liabilities	Amount (Rs.)	Amount(Rs.)	Assets	Amount (Rs.)	Amount(Rs.)
<u>Partners' Capital Account</u>			<u>Fixed Asset -</u>		
DILIP BARUI			Purchase Property		7,600,002.00
As per last A/c	1,354,367.49				
Add:- Capital Introduce	800,000.00		<u>Furniture & Fixture</u>		
Add: Partner Remuneration	30,000.00		As per last A/c	55,345.68	
Partner Interest on Capital	162,524.10				
Share of Profit/(Loss)	4,252.24		Less: Depreciation @10%	5,534.57	49,811.11
Less : Drawings	50,000.00	2,301,143.82	<u>Electrical fitting</u>		
NIKHIL BARUI			As per last A/c	28,022.53	
As per last A/c	1,326,600.89		Less: Depreciation @ 15%	4,203.38	23,819.15
Add:Capital Introduce	800,000.00				
Add: Partner Remuneration	30,000.00		<u>Interior</u>		
Partner Interest on Capital	159,192.11		As per last A/c	31,613.45	
Share of Profit/(Loss)	4,252.24		Less: Depreciation @10%	3,161.35	28,452.11
Less : Drawings	50,000.00	2,270,045.23	<u>AC Machine</u>		
SHIPAK BARUI			As per last A/c	23,623.61	
As per last A/c	1,326,600.89		Less: Depreciation @15%	3,543.54	20,080.07
Add:Capital Introduce	800,000.00		<u>CAR</u>		
Add: Partner Remuneration	30,000.00		<u>Current Asset-</u>		
Partner Interest on Capital	159,192.11		Sundry Debtor		355,375.00
Share of Profit/(Loss)	4,252.24		Closing Stock		5,352,517.00
Less : Drawings	50,000.00	2,270,045.23	TDS 23-24		
SANJAI BARUI			<u>Investmenrs</u>		
As per last A/c	1,326,600.89				
Add:Capital Introduce	800,000.00		<u>Cash at Bank</u>		
Add: Partner Remuneration	30,000.00		S.B.I		
Partner Interest on Capital	159,192.11		(A/c No. 38081975051)		302,022.13
Share of Profit/(Loss)	4,252.24				
Less : Drawings	50,000.00	2,270,045.23	AXIS BANK		
DIPANKAR BARUI			(A/c No.922020026181528)		56,786.00
As per last A/c	1,296,600.89				
Add:Capital Introduce	800,000.00		<u>Cash in Hand</u>		41,668.19
Add: Partner Remuneration	30,000.00				
Partner Interest on Capital	155,592.11				
Share of Profit/(Loss)	4,252.24				
Less : Drawings	50,000.00	2,236,445.23			
Loan From B D REALTORS		2,800,000.00			
<u>Current Liabilities</u>					
Sundry Creditor's	700,888.00				
Provision	9,641.00				
Advance From Customer	1,800,000.00	2,510,529.00			
		16,658,253.75			
					16,658,253.75

For M A N M I T T E R & CO

Chartered Accountants
FRN : 323814E

CA M. N. MITRA

UDIN: 25058346 BM1 027 5864
(Partner) 7872

BARUI CONSTRUCTION
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Partner

BARUI CONSTRUCTION

Samay Baru

Partner



BARUI CONSTRUCTION

74 HEDAR HAT MUKUNDAPUR KOLKATA 700099

Trading and Profit & Loss Account for the year ended 31st March, 2024

Particular	Amount (Rs.)	Amount (Rs.)	Particular	Amount (Rs.)	Amount (Rs.)
To Opening Stock :-			By Closing Stock		
Raw Material	348,950.00		" Closing Stock of Raw Material	2,963,671.00	
Stock work in progress	250,289.00		" Closing Stock work in progress	2,388,846.00	
		599,239.00			
To Purchase of Raw Material					
" - Stone Chips	572,767.38				
" - Elevator Items	305,237.30				
" - Bricks & Stonechips	619,128.00				
" - Cement	157,619.52				
" - Iron & Hardware	366,861.57				
" - Pipe	392,460.00				
" - Sanitary & Watertech Item	208,110.00				
" - Timber & Plywood	358,984.16				
" - Tiles	289,118.18				
		3,270,286.11			
" Gross Profit/(Loss) c/d		1,482,991.89			
		5,352,517.00			5,352,517.00
To Accounting Charges					
" Other Expenses	6,000.00		By Gross Profit/(Loss) b/d		1,482,991.89
" Advertisement	43,879.00		BY Interest On Deposit		138,160.00
" Architecture Fees	55,785.00				
" Bank Charges	25,789.00				
" Books & Periodicals	295.00				
" Brokerage Fees Paid	8,756.00				
" Car maintenance charge	60,450.00				
" Driver salary	35,895.00				
" Culi cartage	125,000.00				
" Electric Charges	175,450.00				
" General Charges	65,895.00				
" Professional Tax	34,568.00				
" Telephone Charges	2,500.00				
" Trade Licence	15,690.00				
" Travelling & Conveyance	300.00				
" Salary & Wages	15,789.00				
" Gift & Donation	245,780.00				
" Business promotion	10,560.00				
" Depreciation on :-	75,895.00				
- Furniture	5,534.57				
- Computer	4,203.38				
- AC Machine	3,543.54				
- Interior	3,161.35				
		16,442.83			
" Net Profit/(Loss) c/d		600,433.05			
		1,621,151.89			1,621,151.89



For M. N. MITRA & CO.
Chartered Accountants
FRN : 323814E
CA M. N. MITRA
(Partner)

BARUI CONSTRUCTION

14/03/2022

Partner

BARUI CONSTRUCTION

Sanjay Baruji

14/03/2022

BARUI CONSTRUCTION
 74 HEDAR HAT MUKUNDAPUR KOLKATA 700099
Profit & Loss Appropriation Account for the year ended 31st March, 2024

Particular	Amount (Rs.)	Amount (Rs.)	Particular	Amount (Rs.)	Amount (Rs.)
To <u>Partner Remuneration</u>			By Net Profit/(Loss) b/d		
DILIP BARUI	30,000.00				600,433.05
NIKHIL BARUI	30,000.00				
SHIPAK BARUI	30,000.00				
SANJAI BARUI	30,000.00				
DIPANKAR BARUI	30,000.00				
" <u>Interest On Capital</u>					
DILIP BARUI	162,524.10				
NIKHIL BARUI	33,804.89				
SHIPAK BARUI	33,804.89				
SANJAI BARUI	33,804.89				
DIPANKAR BARUI	155,592.11				
Provision for Income Tax		9,641.00			
" <u>Share of Profit/(Loss)</u>					
DILIP BARUI	4,252.24				
NIKHIL BARUI	4,252.24				
SHIPAK BARUI	4,252.24				
SANJAI BARUI	4,252.24				
DIPANKAR BARUI	4,252.24				
		21,261.18			
					600,433.05
					600,433.05



For M. N. MITRA & CO.
 Chartered Accountants
 FRN : 323814E
 CA M. N. MITRA
 (Partner)

BARUI CONSTRUCTION
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Partner

BARUI CONSTRUCTION

Sanjay Barui

Partner