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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:

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

Subject to the above:

- 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.
- 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.
- The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with books of accounts of the firm.
- 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 of the Profit Firm for the year ended on that date.

Kolkata

Dated 9th January 2025

UDIN: 25058346BMIOZZ5804



For M.N. Mitra & Co.

Chartered Accountants

C.A. M.N. Mitra
(Partner), M. No. 058346

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	
Add: Partner;s Remuneration	150,000
Proviision 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 Payble 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 Payble/ 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.)
Partners' Capital Account			Fixed Asset -		
DILIP BARUI			Purchase Property		7,600,002.00
As per last A/c	1,354,367.49		Furniture & Fixture		
Add:- Capital Introduce	800,000.00		As per last A/c	55,345.68	
Add: Partner Remuneration	30,000.00		Less: Depreciation @10%	5,534.57	49,811.11
Partner Interest on Capital	162,524.10	2,301,143.82	Electrical fitting		
Share of Profit/(Loss)	4,252.24		As per last A/c	28,022.53	
Less : Drawings	50,000.00		Less: Depreciation @ 15%	4,203.38	23,819.15
NIKHIL BARUI			Interior		
As per last A/c	1,326,600.89		As per last A/c	31,613.45	
Add:Capital Introduce	800,000.00		Less: Depreciation @10%	3,161.35	28,452.11
Add: Partner Remuneration	30,000.00		AC Machine		
Partner Interest on Capital	159,192.11	2,270,045.23	As per last A/c	23,623.61	
Share of Profit/(Loss)	4,252.24		Less: Depreciation @15%	3,543.54	20,080.07
Less : Drawings	50,000.00		CAR		2,013,900.00
SHIPAK BARUI			Current Asset-		
As per last A/c	1,326,600.89		Sundry Debtor		355,375.00
Add:Capital Introduce	800,000.00		Closing Stock		5,352,517.00
Add: Partner Remuneration	30,000.00		TDS 23-24		13,821.00
Partner Interest on Capital	159,192.11	2,270,045.23	Investmenrs		800,000.00
Share of Profit/(Loss)	4,252.24		Cash at Bank		
Less : Drawings	50,000.00		S.B.I		
SANJAI BARUI			(A/c No. 38081975051)		302,022.13
As per last A/c	1,326,600.89		AXIS BANK		
Add:Capital Introduce	800,000.00		(A/c No.922020026181528)		56,786.00
Add: Partner Remuneration	30,000.00		Cash in Hand		41,668.19
Partner Interest on Capital	155,592.11	2,236,445.23			
Share of Profit/(Loss)	4,252.24				
Less : Drawings	50,000.00				
DIPANKAR BARUI					
As per last A/c	1,296,600.89				
Add:Capital Introduce	800,000.00				
Add: Partner Remuneration	30,000.00				
Partner Interest on Capital	155,592.11	2,236,445.23			
Share of Profit/(Loss)	4,252.24				
Less : Drawings	50,000.00				
Loan From B D REALTORS		2,800,000.00			
Current Liabilities					
Sundry Creditor's	700,888.00				
Provision	9,641.00				
Advance From Customar	1,800,000.00	2,510,529.00			
		16,658,253.75			16,658,253.75

For M. N. MITRA & CO.

Chartered Accountants
FRN : 323814E

CA M. N. MITRA
(Partner)

UDIN: 25058346BNI 022-5864



BARUI CONSTRUCTION
গমীন্দ্র

Partner

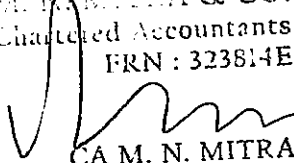
BARUI CONSTRUCTION

Sanjay Barui

Partner

BARUI CONSTRUCTION 74 HEDAR HAT MUKUNDAPUR KOLKATA 700099 <u>Trading and Profit & Loss Account for the year ended 31st March, 2024</u>					
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			5,352,517.00
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		6,000.00	By Gross Profit/(Loss) b/d		1,482,991.89
▪ Other Expenses		43,879.00	BY Interest On Deposit		138,160.00
▪ Advertisement		55,785.00			
▪ Architecture Fees		25,789.00			
▪ Bank Charges		295.00			
▪ Books & Periodicals		8,756.00			
▪ Brokerage Fees Paid		60,450.00			
▪ Car mantanance charge		35,895.00			
▪ Driver salary		125,000.00			
▪ Culi cartage		175,450.00			
▪ Electric Charges		65,895.00			
▪ General Charges		34,568.00			
▪ Professional Tax		2,500.00			
▪ Telephone Charges		15,690.00			
▪ Trade Licence		300.00			
▪ Travelling & Conveyance		15,789.00			
▪ Salary & Wages		245,780.00			
▪ Gift & Donation		10,560.00			
▪ Business promotion		75,895.00			
▪ Depreciation on :-					
- 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
দ্বিতীয়
Partner

BARUI CONSTRUCTION
Santay Barui
Partner

BARUI CONSTRUCTION 74 HEDAR HAT MUKUNDAPUR KOLKATA 700099 <u>Profit & Loss Appropriation Account for the year ended 31st March, 2024</u>					
Particular	Amount (Rs.)	Amount (Rs.)	Particular	Amount (Rs.)	Amount (Rs.)
<u>To Partner Remuneration</u>			By Net Profit/(Loss) b/d		600,433.05
DILIP BARUI	30,000.00				
NIKHIL BARUI	30,000.00				
SHIPAK BARUI	30,000.00				
SANJAI BARUI	30,000.00				
DIPANKAR BARUI	30,000.00	150,000.00			
<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	419,530.88			
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

[Signature]
CA M. N. MITRA
(Partner)

BARUI CONSTRUCTION
[Signature]

Partner

BARUI CONSTRUCTION
Sanjay Barui
Partner