ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2024

	SCHEDINES		jures are in Rupees ]
	SCHEDULES	YEAR ENDED 31-03-2024	YEAR ENDED 31-03-2023
1) INCOME		31 03 2024	31-03-2023
i) Sales	e	13,88,67,552.00	8,69,18,365.00
ii) Other Miscellaneous Income		18,897.00	1,82,163.00
Total		13,88,86,449.00	8,71,00,528.00
2) COST OF GOODS SOLD			
a) Opening Stock (Including W.I.P)		1,16,18,168.00	1,11,19,253.00
Add. Purchases (Less Returns )		4,36,60,289.00	4,37,03,118.00
Less. Closing Stock (Including W.I.P)		5,52,78,457.00	5,48,22,371.00
Less. Closing Stock (including W.I.P)		2,25,18,350.00 3,27,60,107.00	1,16,18,168.00 4,32,04,203.00
		3,27,00,107.00	4,32,04,203.00
b) Other Direct Expenses	6	8,43,36,583.00	2,44,31,970.00
Total [ (a) + (b) ]		11,70,96,690.00	6,76,36,173.00
3) GROSS PROFIT [ (1) - (2) ]		2,17,89,759.00	1,94,64,355.00
4) Sales, administrative & other expenses	7	1,60,44,899.00	1,61,18,501.00
5) Interest		-	u.
6) Profit before depn. & tax [ (3) - (4) ]		57,44,860.00	33,45,854.00
7) Depreciation		2,73,928.00	3,22,258.00
8) Profit Before Tax [ (5) - ( 6 ) ]		54,70,932.00	30,23,596.00
9) Provision for Taxation	8	13,03,460.00	4,94,080.00
10) Profit after tax [ (7) - (8) ]		41,67,472.00	25,29,516.00
11) Interest on Capital		-:	
Partners' Salary		14,40,000.00	14,40,000.00
12) Balance transferred to Partners' Capital Account [(10) - (11)+(12) - (13)]		27,27,472.00	10,89,516.00

Schedule 6, 7 & 8 and Notes to the Accounts from an integral part of the Profit and Loss Account.

Per Our Report Attached in Form. 3CB of even date

For M/s. PRASANTA GHOSH & CO

Chartered Accountants

PARTHA MITRA

(PARTNER) FIRM REGN NO. 311074E

M.No. 061582

KOLKATA:11/09/2024

UDIN: 24061582BKFQNO8443

For M/s. BASU & HAJRA BUILDERS

Partner:

Basu & Hajra Builders

Basu & Hajra Builders

Partner

Dartma

ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

[ Figures are in Rupees ]

SCHEDULE 6

Other Direct Expenses

	For the year ended	For the year ended
	31-03-2024	31-03-2023
	AMOUNT (₹)	AMOUNT (₹)
Fabricating & Misc Fittings	32,63,588.00	9,68,510.00
Land Owner Payment	6,01,58,900.00	99,06,900.00
Land Conversion Charges	-	8,00,000.00
Labour Charges	2,09,14,095.00	1,27,56,560.00
	8,43,36,583.00	2,44,31,970.00

# SCHEDULE 7 Sales, administrative & other expenses

	For the year ended	For the year ended
	31-03-2024	31-03-2023
2 88 50	AMOUNT (₹)	AMOUNT (₹)
Accounting Charges	3,45,000.00	3,45,000.00
Advertisement	75,000.00	
Audit Fees	29,000.00	29,000.00
Bank Charges	11,937.00	11,278.00
Bonus	3,10,000.00	3,55,000.00
Commission	29,00,278.00	9,89,784.00
Coolie & Cartage	9,46,860.00	1,27,285.00
Delevery Charges	900.00	720.00
Drawing Charges	3,62,500.00	62,500.00
Electricity Charges	4,28,638.00	6,71,440.00
Electricity Connection Charges		52,92,153.00
Electricity Quotation Charges	1,80,000.00	_
Fire Extinguisher		70,000.00
General & Misc. Expenses	6,35,879.00	9,22,072.00
Incentive Basu & Hajra Builders		45,000.00
Interest on GST Amf Base	21,771.00	
JCB Hire Charges	44,100.00	29,700.00
Legal Charges Partner	1,08,000.00	
Postage & Courier	1,400.00	
Power & Fuel Basu & Hajra Builders	3,35,306.00	3,83,851.00
Printing & Stationery Seesant Aspix	48,330.00	57,079.00
Repair & Maintenance	95,970.00	1,90,600.00
Reversal of CGST Input Credit	31,15,426.00	26,98,447.00
Reversal of SGST Input Credit	31,15,426.00	26,98,447.00
Salary & Wages	18,51,500.00	-
Security Charges	2,67,832.00	3,60,106.00
Site Expenses	8,05,546.00	5,40,348.00
Subscription Subscription		=
Telephone Charges	1,800.00	3,510.00
Testing Charges		32,000.00
Travelling & Conveyance	6,500.00	2,03,181.00
_	1,60,44,899.00	1,61,18,501.00
=		

# M/s. BASU & HAJRA BUILDERS ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

#### NOTES TO THE ACCOUNTS:

#### **Statement of Accounting Policies:**

#### Basis of Accounting:

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting.

#### Revenue Recognition:

Sales are recorded net of sales return.

#### > Fixed Assets and Depreciation:

Fixed assets are stated at the written down value (WDV) on a year on year basis. Depreciation has been provided for on written down value method (WDV) at the rates prescribed as per the Income Tax Act, 1961.

#### > Inventories:

Inventories are valued at the lower of cost or net realizable value. Cost is determined on the basis of the first-in-first-out method (FIFO).

#### > Other accounting policies:

These are consistent with the generally accepted accounting principles.

> Previous year's figures have been regrouped and rearranged wherever necessary to conform to this year's presentation.

FOR M/s. BASU & HAJRA BUILDERS

Basu & Hajra Builders

Amp Basu

Partner

Partner

Basu & Hajra Builders

Susanta Hara

PARTNER

Kolkata: 11th September 2024

ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135 BALANCE SHEET as at 31/03/2024

[ Figures are in Rupees ]

				Figures are in Rupees
		SCHEDULE	AS AT 31/03/2024	AS AT 31/03/2023
SOURCES OF FUND		*		
1) PARTNERS' CAPITAL ACCOUNT Arup Kumar Basu Susanta Hajra	(6,77,89,204.50) (7,15,37,336.50)		44	
		1	(13,93,26,541.00)	(11,29,94,722.00)
2) LOANS & BORROWINGS a) Secured Loans b) Unsecured Loans			-	- -
TOTAL [ (1) + (2) ]		:	(13,93,26,541.00)	(11,29,94,722.00)
APPLICATION OF FUNDS				
1) FIXED ASSETS: WDV AS AT 01/04/2023 Add. Purchased during the Year		2	18,75,083.00	21,87,741.00 9,600.00
1			18,75,083.00	21,97,341.00
Less: Depreciation NET BLOCK		-	2,73,928.00	3,22,258.00
			16,01,155.00	18,75,083.00
2) INVESTMENTS			-	=
A) CURRENT ASSETS , LOANS & ADVANCES a) Inventories b) Work-in-Progress			2,25,18,350.00	1,16,18,168.00
c) Sundry Debtors			-	1,50,000.00
d)Advance to Supplier c) Other Current Assets & Advances			1-	2,01,66,049.00
d) Cash & Bank Balances		3	12,82,252.00	5,02,684.00
a) cash a bank balances		4 _	28,53,293.00 2,66,53,895.00	94,72,986.00 4,19,09,887.00
B) CURRENT LIABILITIES & PROVISIONS a) Sundry Creditors b) Other Liabilities		5	4,63,58,001.00	6,96,09,097.00
c) Provision for Taxation		3	11,99,20,130.00 13,03,460.00	8,66,76,515.00 4,94,080.00
Si commence de la commence del la commence de la co		-	16,75,81,591.00	15,67,79,692.00
NET CURRENT ASSETS [ (A) -( B)]		-	(14,09,27,696.00)	(11,48,69,805.00)
) MISCELLANEOUS EXPENDITURE				:=
) ACCUMULATED LOSSES	9			-
		-	(13,93,26,541.00)	(11,29,94,722.00)
Schedules 1 to 5 and Notes to the Associate		_		

Schedules 1 to 5 and Notes to the Accounts form an integral part of the Balance Sheet.

Per Our Report Attached in Form. 3CB of even date

For M/s. PRASANTA GHOSH & CO

Chantered Accountants

PARTHA MITRA (PARTNER)

FIRM REGN NO. 311074E

M.No. 061582

KOLKATA:11/09/2024

UDIN: 24061582BKFQNO8443

For M/s. BASU & HAJRA BUILDERS

Partner:

Basu & Hajra Builders
Amf Baru

Basu & Hajra Builders

Pa

Partner

ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

[ Figures are	in	Rupees	]
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SCHEDULE 1		
PARTNERS' CAPITAL ACCOUNT		
1. ARUP KUMAR BASU	As at 31/03/2024	As at 31/03/2023
Opening Balance	(5,48,32,940.50)	(5,30,87,698.50)
Add:Capital Introduction	-	-
Add: Income Tax Refund	-	F
		-
Add: Net Profit/Loss for the year ( SHARE OF PROFIT )	13,63,736.00	5,44,758.00
Add: Partner's Salary	7,20,000.00	7,20,000.00
Add: Interest on Capital	-	-
Less : Drawings	1,50,40,000.00	30,10,000.00
Closing Balance	(6,77,89,204.50)	(5,48,32,940.50)
2. SUSANTA HAJRA	As at 31/03/2024	As at 31/03/2023
Opening Balance	(5,81,61,782.50)	(4,96,09,097.00)
Add:Capital Introduction	-	-
Add: Income Tax Refund	⊒. æ	-
Add: Net Profit/Loss for the year ( SHARE OF PROFIT )	13,63,736.00	5,44,758.00
Add: Partner's Salary	7,20,000.00	7,20,000.00
Add: Interest on Capital	÷ .	-
Less : Drawings	1,54,59,290.00	98,17,443.00
Closing Balance	(7,15,37,336.50)	(5,81,61,782.00)
	Basu & Hajra Builders	lasu & Hajra Builders

Partner

M/s. BASU & HAJRA BUILDERS  ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135  SCHEDULE 2  Fixed Assets Schedule for the year 2023-24
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1		DATEOE		VIATOLIO IAOTTIOOA	THEVEND			
		RAILO	NO VA VAW	ADDITION DUKING THE YEAR	J I HE YEAK		DEPECTATION	TA SA VAW
	NATURE OF ASSETS	DEPRECIATION	2007 V.D.V	FROM 01/04/2023 TO FROM 01/10/2023	FROM 01/10/2023	TOTAL	DEFRECATION	10 CO CO CO CO
		(%)	1/04/2023	30/09/2023	10		DUMING INE TEAK	31/03/2024
F	URNITURE & FITTINGS	10%	80,965.00		1	80,965.00	8,097.00	72,868.00
ž	MOTOR CAR	15%	16,56,492.00	1	ā	16,56,492.00	2,48,474.00	14,08,018.00
SC	SCOOTY	15%	37,011.00	1	a a	37,011.00	5,552.00	31,459.00
8	COMPUTER	40%	5,813.00	1	1	5,813.00	2,325.00	3,488.00
A	ND & BUILDING	10%	94,802.00		1	94,802.00	9,480.00	85,322.00
2	TOTAL		18,75,083.00	•		18,75,083.00	2,73,928.00	16,01,155.00

Basu & Hajra Bu

Basu & Hajra Builders

Partner

rtner

ADDRESS: K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135

[ Figures are in Rupees ]

SCHEDULE 3 OTHER CURRENT ASSETS & ADVANCES:		
	AS AT	AS AT
PARTICULARS	31-03-2024	31-03-2023
	AMOUNT (₹)	AMOUNT (₹)
Advance Income Tax	10,00,000.00	3,50,000.00
TDS on Cash Withdrawal	1,51,752.00	1,52,094.00
Income Tax Refundable		590.00
Loans & Advances to Staff	1,30,500.00	i — ii
	12,82,252.00	5,02,684.00
SCHEDULE 4:	AS AT	AS AT
CASH & BANK BALANCES	31-03-2024	31-03-2023
<u>PARTICULARS</u>	AMOUNT (₹)	AMOUNT (₹)
Punjab National Bank	25,80,656.00	92,71,879.00
HDFC Bank	2,11,022.00	1,59,007.00
Cash - in - Hand	61,615.00	42,100.00
	28,53,293.00	94,72,986.00
SCHEDULE 5:		
OTHER LIABILITIES:	AS AT	AS AT
*	<u>31-03-2024</u>	31-03-2023
PARTICULARS	AMOUNT (₹)	AMOUNT (₹)
GST Payable	1,04,202.00	2,29,658.00
Advance against Flat	2,29,24,141.00	3,01,85,006.00
Payable to Land Owner	6,62,93,100.00	2,12,93,100.00
Accounting Charges	2,40,000.00	2,40,000.00
Other Outstanding Liabilities	3,03,29,687.00	3,46,99,751.00
Audit Fees	29,000.00	29,000.00
Van	11,99,20,130.00	8,66,76,515.00



Basu & Hajra Builders
And Basu

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Basu & Hajra Builders

Partner