

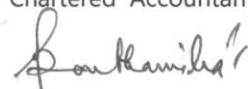
M/s. BASU & HAJRA BUILDERS
ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2024

[Figures are in Rupees]

	SCHEDULES	YEAR ENDED 31-03-2024	YEAR ENDED 31-03-2023
1) INCOME			
i) Sales		13,88,67,552.00	8,69,18,365.00
ii) Other Miscellaneous Income		18,897.00	1,82,163.00
Total		<u>13,88,86,449.00</u>	<u>8,71,00,528.00</u>
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
		<u>5,52,78,457.00</u>	<u>5,48,22,371.00</u>
Less. Closing Stock (Including W.I.P)		2,25,18,350.00	1,16,18,168.00
		<u>3,27,60,107.00</u>	<u>4,32,04,203.00</u>
b) Other Direct Expenses	6	8,43,36,583.00	2,44,31,970.00
Total [(a) + (b)]		<u>11,70,96,690.00</u>	<u>6,76,36,173.00</u>
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		-	-
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



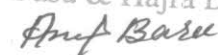
PARTHA MITRA
(PARTNER)
FIRM REGN NO. 311074E
M.No. 061582
KOLKATA :11/09/ 2024

UDIN: 24061582BKFQNO8443



For M/s. BASU & HAJRA BUILDERS

Partner :

Basu & Hajra Builders


Partner

Basu & Hajra Builders


Partner

M/s. BASU & HAJRA BUILDERS

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

[Figures are in Rupees]

SCHEDULE 6

Other Direct Expenses

	For the year ended 31-03-2024 AMOUNT (₹)	For the year ended 31-03-2023 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
	<u>8,43,36,583.00</u>	<u>2,44,31,970.00</u>

SCHEDULE 7

Sales, administrative & other expenses

	For the year ended 31-03-2024 AMOUNT (₹)	For the year ended 31-03-2023 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
Deelivery 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		45,000.00
Interest on GST	21,771.00	
JCB Hire Charges	44,100.00	29,700.00
Legal Charges	1,08,000.00	
Postage & Courier	1,400.00	
Power & Fuel	3,35,306.00	3,83,851.00
Printing & Stationery	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		-
Telephone Charges	1,800.00	3,510.00
Testing Charges		32,000.00
Travelling & Conveyance	6,500.00	2,03,181.00
	<u>1,60,44,899.00</u>	<u>1,61,18,501.00</u>

Basu & Hajra Builders

Amf Basu

Partner

Basu & Hajra Builders

Susanta Hajra

Partner



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

Amr Basu

Partner

Basu & Hajra Builders

Susanta Hajra

Partner

PARTNER

Kolkata: 11th September 2024



BALANCE SHEET as at 31/03/2024

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

[Figures are in Rupees]

SCHEDULE 1

PARTNERS' CAPITAL ACCOUNT

<u>1. ARUP KUMAR BASU</u>	<u>As at 31/03/2024</u>	<u>As at 31/03/2023</u>
Opening Balance	(5,48,32,940.50)	(5,30,87,698.50)
Add: Capital Introduction	-	-
Add: Income Tax Refund	-	-
		-
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	<u>(6,77,89,204.50)</u>	<u>(5,48,32,940.50)</u>

<u>2. SUSANTA HAJRA</u>	<u>As at 31/03/2024</u>	<u>As at 31/03/2023</u>
Opening Balance	(5,81,61,782.50)	(4,96,09,097.00)
Add: Capital Introduction	-	-
Add: Income Tax Refund	-	-
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	<u>(7,15,37,336.50)</u>	<u>(5,81,61,782.00)</u>



Basu & Hajra Builders

Arup Basu

Partner

Basu & Hajra Builders

Susanta Hajra

Partner

M/s. BASU & HAJRA BUILDERS	
ADDRESS : K.C. PAL APPARTMENT, RAJARHAT, KOLKATA - 700135	
SCHEDULE 2	
Fixed Assets Schedule for the year 2023-24	

SL NO	NATURE OF ASSETS	RATE OF DEPRECIATION (%)	W.D.V AS ON 1/04/2023	ADDITION DURING THE YEAR		TOTAL	DEPRECIATION DURING THE YEAR	W.D.V AS AT 31/03/2024
				FROM 01/04/2023 TO 30/09/2023	FROM 01/10/2023 TO			
1	FURNITURE & FITTINGS	10%	80,965.00	-	-	80,965.00	8,097.00	72,868.00
2	MOTOR CAR	15%	16,56,492.00	-	-	16,56,492.00	2,48,474.00	14,08,018.00
3	SCOOTY	15%	37,011.00	-	-	37,011.00	5,552.00	31,459.00
4	COMPUTER	40%	5,813.00	-	-	5,813.00	2,325.00	3,488.00
5	LAND & BUILDING	10%	94,802.00	-	-	94,802.00	9,480.00	85,322.00
	TOTAL		18,75,083.00	-	-	18,75,083.00	2,73,928.00	16,01,155.00

Basu & Hajra Builders

Amf Babu

Partner

Basu & Hajra Builders

Susanta Majhi

Partner



M/s. BASU & HAJRA BUILDERS

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

[Figures are in Rupees]

SCHEDULE 3

OTHER CURRENT ASSETS & ADVANCES:

<u>PARTICULARS</u>	<u>AS AT</u> <u>31-03-2024</u> <u>AMOUNT (₹)</u>	<u>AS AT</u> <u>31-03-2023</u> <u>AMOUNT (₹)</u>
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	-
	<u>12,82,252.00</u>	<u>5,02,684.00</u>

SCHEDULE 4 :

CASH & BANK BALANCES

<u>PARTICULARS</u>	<u>AS AT</u> <u>31-03-2024</u> <u>AMOUNT (₹)</u>	<u>AS AT</u> <u>31-03-2023</u> <u>AMOUNT (₹)</u>
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
	<u>28,53,293.00</u>	<u>94,72,986.00</u>

SCHEDULE 5:

OTHER LIABILITIES:

<u>PARTICULARS</u>	<u>AS AT</u> <u>31-03-2024</u> <u>AMOUNT (₹)</u>	<u>AS AT</u> <u>31-03-2023</u> <u>AMOUNT (₹)</u>
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
	<u>11,99,20,130.00</u>	<u>8,66,76,515.00</u>



Basu & Hajra Builders
Amf Basu
Partner

Basu & Hajra Builders
Susanta Hajra
Partner