

Acknowledgement Number:694843001121124

Date of filing : 12-Nov-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT(Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment
Year
2024-25

PAN	AAGCBB238G		
Name	BE HOME DEVELOPERS PRIVATE LIMITED		
Address	PLOT: 1139, GITANJALI PARK, Andal S.O, Ondal , BARDHAMAN , 32-West Bengal, 91-INDIA, 713321		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	694843001121124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	7,60,220
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,91,332
	Interest and Fee Payable	6	3,358
	Total tax, interest and Fee payable	7	1,94,690
	Taxes Paid	8	1,94,695
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KOUSHIK MUKHERJEE in the capacity of Director having PAN AJRP2894A from IP address 103.148.182.62 on 12-Nov-2024 17:49:44 at 103.148.182.62 (Place) DSC Sl.No & Issuer 3031396 & B5202944832019CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAGCBB238G066948430011211247da326cf8787ef93fb053b5ed242227c132c8634

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S BE HOME DEVELOPERS PRIVATE LIMITED
REGD. OFF.: 1139, Gitanjali Park, Andal More, Durgapur - 713321

CIN: U70109WB2016PTC216697

BOARD REPORT

Dear Members,

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2024.

1. Financial Summary or performance of the company:

(in Rs.'000)

PARTICULARS	YEAR ENDED 31.03.2024	YEAR ENDED 31.03.2023
Sales for the year	18597.39	23484.82
Profit before Taxation	761.20	1011.10
Less : Provision for Taxation		
Current Tax	197.24	267.71
Deferred Tax	1.58	0.00
Short provision (Earlier)		
Profit after Taxation	562.38	743.39
Less: Amount adjusted with Retained earning pursuant to the adoption of revised Schedule II of Companies Act'2013	-	-
Add: Balance brought forward	3305.15	2561.77
Profit available for appropriation	3867.53	3305.15

2. Operations

The Company has reported total income of ₹18597.39 (Rs.'000) for the current year as compared to 23525.73 (Rs.'000) in the previous year. The Net Profit/(Loss) for the year under review amounted to ₹ 562.38 (Rs.'000) in the current year as compared to 743.39 (Rs.'000) in the previous year.

3. Transfer to reserves

The Company has not transferred any amount to reserves.

4. Dividend

The Directors do not recommend any dividend in view of its continued investment to fund the enhanced working capital requirement due to new order bookings.

5. Transfer of unclaimed dividend to investor education and protection fund

There was no amount required to be transferred to Investor Education and Protection Fund pursuant to Section 125 of the Companies Act, 2013.

6. Material Changes between the date of the Board report and end of financial year.

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

7. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

8. Subsidiary Company, Joint Ventures & Associates:

As on March 31, 2024, the Company does not have any subsidiary, Joint Venture & Associates.

9. Statutory Auditors & Audit Report:

M/s Hajra Singh & Dhar, Chartered Accountants, are proposed to be appointed for a period of 5 (Five) year subject to approval of shareholders in the Annual General Meeting of the company to be held on 30th September, 2024. The Company has received a certificate from the above Auditors to the effect that if their appointment is approved, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013. The statutory auditors have also confirmed that they hold a valid certificate issued by the "Peer Review Board" of The Institute of Chartered Accountants of India.

10. Observations made by the Statutory Auditors

No observation or adverse comments have been made by the auditors in their report and no fraud has been reported by them.

11. Board's Comment on the Auditors Report

There were no observations or adverse comments made by the Statutory Auditors hence comments of the Board are not required.

12. Change in the nature of business:

There is no change in the nature of the business of the company

13. Details of directors or key managerial personnel;

There is no Change in Board of Directors during the year under review.

14. Deposits:

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2024. There were no unclaimed or unpaid deposits as on March 31, 2024.

15. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings and Outgo

Earnings : Nil

Outgo : Nil

16. Corporate Social Responsibility:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

17. Number of meeting of the Board:

During the year 2023-24, the Board of Directors met two times on 30/08/2023, and 27/02/2024

*The number of meetings attended by the Directors during the FY 2023-24 is as follows:

Name of the Director	Number of meetings attended/total meetings held during F.Y.2023-24
Koushik Mukherhee	2/2
Ujjal Kanti Mukherjee	2/2

18. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;

19. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:*

1. **Details of contracts or arrangements or transactions not at arm's length basis:** Nil
2. **Details of material contracts or arrangement or transactions at arm's length basis:**
There is no such material contract or arrangement entered into this financial year under review.

20. Risk Management

Generally, risk is the possibility for danger, negatively unexpected circumstance to occur. In most of economic publications, risk refers to the negative deviation from the plan. In terms of corporate and business, risk is the possibility that an event, either expect or unexpected, may create an unfavorable effect on the organizations.

Your Company has a risk management policy the salient features of which are explained below- Corporate risks are classified by the impact they might create on different business operational activities. The risks faced by your Company are as follows:

1. **Hazard Risk:** Hazard risks are risk related to working environment, property, and natural catastrophe. Hazards refer to potential harms that can affect health and safety of personnel of property.

Mitigation: Taking adequate steps aimed at preventing hazards such as maintenance of plant and machinery at regular intervals, fire-fighting equipment at work premises etc. ensures personnel to work under no pressure of being harmed.

2. **Financial Risk:** Financial risk is a broad term covering many negative risks related to financing, for instance, liquidity risk, funding risk, interest rate risk, investment risk, pricing risk, credit risk, and so on.

Mitigation: The Company manages financial risk by having proper allocation of resources, cutting costs wherever possible and having a balanced working capital policy.

3. **Operational Risk:** operational risks include all risks that incur from organizations' internal activities involving people, products or services offered, operational systems, and external factors. Examples of such risk are internal fraud, external fraud, employment practices and workplace safety, client, products and business practice, damage to physical assets, business disruption and system failure, and finally, execution, delivery and process management.

Mitigation: Your Company has a framework for monitoring, reviewing and updating current management data and structure which is a crucial step in managing operational risks. This includes taking feedback from customers and clients regarding quality of products.

4. **Strategic risks:** It implies the probabilities of a loss arising from a poor strategic business plan, decision, or from the inconsistent and inappropriate implementation according to the plan. Strategic risks pose threat to earnings, capital availability and company's viability.

Mitigation: Your Company follows an integrated approach to manage strategic risk through Enterprise Risk Management. The risk response strategy usually involves Avoidance – executing activities that lead to risks; Reduction – reduce the activities that lead to risks, or taking action to reduce the impact arise from risk; Alternative Actions – other steps to minimize risks; Share/Insure – finance risk or percentage of its through services; and Accept – no actions are taken against the risk.

The Board of Directors of the Company are responsible for overall risk management and take suitable steps for existing risks faced by the Company and any new risks which may arise in future.

21. Adequacy of Internal Financial Controls with Reference to Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

22. Shares

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

23. Disclosures Under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

The Company is committed to provide a safe and conducive work environment to its employees. The Company has in place a Policy for Prevention, Prohibition and Redressal of Sexual Harassment at work place which is in line with the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules made thereunder. All employees (permanent, contractual, temporary and trainees) are covered under this policy.

24. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government authorities and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors

Place: Andal

Dated: - 28/09/2024

BE HOME DEVELOPERS PVT. LTD.
Koushik Mukherjee
Director

Koushik Mukherjee

BE HOME DEVELOPERS PVT. LTD.
Ujjal Kanti Mukherjee
Director

Ujjal Kanti Mukherjee

List of Directors as on 31st March, 2024

Folio No.	Name & Address of Shareholder	Father's/Husband's name	DIN
01	KOUSHIK MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	Ujjal Kanti Mukherjee	7544256
02	UJJAL KANTI MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	Nimai Sewak Mukherjee	7544476
03	TRINA MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	Koushik Mukherjee	7544452

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
Director

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
Director

List of Shareholders as on 31st March, 2024

Folio No.	Name & Address of Shareholder	No. of shares held	Nominal Value Per Share	Total Nominal Value	Percentage
01	KOUSHIK MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	10,000	10	1,00,000	33.33
02	TRINA MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	10,000	10	1,00,000	33.33
03	UJJAL KANTI MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	10,000	10	1,00,000	33.34
TOTAL		30,000		3,00,000	100

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
Director

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	Note No.	Figures for the year ended 31st march,2024 (Rs. In ('000))	Figures for the year ended 31st march,2023 (Rs. In ('000))
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	300.00	300.00
(b) Reserves & Surplus	2	3,867.53	3,305.15
(2) Share Application Money Pending Alotment			
-			
(3) Non-Current Liabilities			
(a) Long term borrowings	3	3,482.65	4,250.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long term Liabilities		-	-
(d) Long term Provision		-	-
(4) Current Liabilities			
(a) Short Term Borrowings		18,081.76	12,489.80
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4	1,368.82	3,920.99
(c) Other Current Liabilities	5	3,680.00	1,349.77
(d) Short Term Provisions	6	197.24	256.34
TOTAL (1 TO 4)		30,977.99	25,872.04
II. ASSETS			
(1) Non Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	7	1,778.72	1,389.15
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non Current Investments	8	625.00	525.00
(c) Deffered tax Assets	9	(1.58)	-
(d) Long Term Loans and Advances	10	11,557.66	-
(e) Other non-current Assets		-	-
(2) Current Assets			
(a) Current Investment		-	-
(b) Inventories	11	15,996.69	16,258.32
(c) Trade Receivables	12	(994.80)	35.68
(d) Cash & Cash Equivalents	13	1,500.21	5,786.73
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets	14	516.09	1,877.16
TOTAL (1 TO 2)		30,977.99	25,872.04
Significant Accounting Policies & other notes forming part of the Financial Statement	21		

AUDITOR'S REPORT

As per our separate report of even date attached

For Hajra, Singh & Dhar

Chartered Accountants



CA. SANTOSH KUMAR GUPTA
Partner

M. No - 062702

Place : Durgapur

Date : 28.09.2024

For and Behalf of the Board

M/S BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

U. K. Mukherjee

U. K. Mukherjee
(Director)

DIN: 07544476

BE HOME DEVELOPERS PVT. LTD.

K. Mukherjee

K. Mukherjee
(Director) Director

DIN: 07544256

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	Note No.	Figures for the year ended 31st march,2024 (Rs. in ('000))	Figures for the year ended 31st march,2023 (Rs. in ('000))
1	2	3	4
I) Revenue from Operations	<u>15</u>	18,440.98	23,484.82
II) Other Income	<u>16</u>	156.41	40.92
III) TOTAL INCOME (I + II)		18,597.39	23,525.73
IV) EXPENSES :			
Cost of Material Consumed		4,044.41	-
Purchases of Stock-in-Trade			
Land Development & Construction Cost		7,005.34	23,069.08
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		261.63	(4,896.25)
Employee Benefits Expenses	<u>17</u>	1,519.76	1,732.53
Financial Charges	<u>18</u>	2,775.77	1,830.48
Depreciation and Amortisation Expenses	<u>19</u>	219.45	178.67
Other Expenses	<u>20</u>	2,009.83	600.13
TOTAL EXPENSES		17,836.19	22,514.64
V) Profit before exceptional and extraordinary items and Tax (III - IV)		761.20	1,011.10
VI) Exceptional items		-	-
VII) Profit before extraordinary items & Tax (V - VI)		761.20	1,011.10
VIII) Extraordinary items		-	-
IX) Profit before Tax (VII - VIII)		761.20	1,011.10
X) Tax Expenses :			
(1) Current Tax		197.24	267.71
(2) Deferred Tax (Charge)/ Credit		1.58	-
XI) Profit (Loss) for the period (IX-X)		562.38	743.39
X) Earnings Per Equity Share			
(1) Basic		0.02	0.025
(1) Diluted		0.02	0.025

Significant Accounting Policies & other notes forming part of the Financial Statement

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AUDITOR'S REPORT

As per our separate report of even date attached

For **HAJRA SINGH AND DHAR**

Chartered Accountants



[CA. SANTOSH KUMAR GUPTA]

Partner

M. No - 062702

Place : Durgapur

Date : 28.09.2024

For and Behalf of the Board

M/S BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee

U. K. Mukherjee

(Director)

DIN: 07544476

BE HOME DEVELOPERS PVT. LTD.

K. Mukherjee

(Director)

DIN: 07544256

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
NOTES TO FINANCIAL STATEMENTS

[1] :: SHARE CAPITAL ::

(Rs. in '000)

Particulars	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	Amount	No. of Shares	Amount
(a) Authorized Share Capital Equity Shares of Rs. 10/- each	50,000	500.00	50,000	500.00
	50,000	500.00	50,000	500.00
(b) Issued, Subscribed & Fully Paid-up Capital Equity Shares of Rs. 10/- each	30,000	300.00	30,000	300.00
	30,000	300.00	30,000	300.00
(c) Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the financial year	30,000	300.00	30,000	300.00
Allotment during the financial year	-	-	-	-
Balance at the end of the financial year	30,000	300.00	30,000	300.00
(d) Shareholders holding more than 5% of Equity Share Capital	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	(%)	No. of Shares	(%)
(i) Koushik Mukherjee	10,000	33.33	50,000	33.33
(ii) Trina Mukherjee	10,000	33.33	50,000	33.33
(iii) Ujjal Kanti Mukherjee	10,000	33.33	50,000	33.33
Total	30,000	100.00	1,50,000	100.00
(e) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the shareholders.				



BE HOME DEVELOPERS PVT. LTD.
Ujjal Kanti Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.
Koushik Mukherjee
 Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
NOTES TO FINANCIAL STATEMENTS

[2] :: RESERVES AND SURPLUS ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Surplus in Profit & Loss Statement :		
Balance as per last account	3,305.15	2,561.77
<u>Add:</u> Transfer from Profit & Loss Statement	562.38	743.39
<u>Less:</u> Loss Due to change in rate of depreciation as per Companies Act		
<u>Add:</u> Prior Year Adjustment		-
<u>Less:</u> Transfer to Profit & Loss (Dr. bal)		
Total	3,867.53	3,305.15

[3] :: LONG TERM BORROWINGS ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Unsecured Loan		
Loan from related party	500.00	4,250.00
Secured Loan		
Term Loan from Bank	2,982.65	
Total	3,482.65	4,250.00

[4] :: SHORT TERM BORROWINGS ::

Particulars	Figures as at Figures as at (Rs. in ('000))	Figures as at Figures as at (Rs. in ('000))
39		
Loan Repayable on Demand		
Secured		
Loan from DSP Co Operative Bank Ltd	18,081.76	12,489.80
Term loans from repayable within one year		
Secured		
Paschim Banga Gramin Bank		
Total	18,081.76	12,489.80



BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
 Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(refer Page 151 to 152 of ICAI Guidance Note)

NOTE 4 - TRADE PAYABLES

Particulars	(Rs. in ('000))	
	As at 31 March, 2024 Rs.	As at 31 March, 2023 Rs.
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,368.82	3,920.99
Total	1,368.82	3,920.99

Creditors have not provided the information regarding their category as micro enterprises and small enterprises. Hence all creditors are considered as creditors other than micro enterprises and small enterprises.

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	As at 31 March, 2024					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	1,878.64			169.05	2,228.82
(ii) Undisputed dues - Others	860.00			181.13		860.00
Less: Advance to Creditors	(860.00)	1,878.64	-	181.13	169.05	1,368.82
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total	(860.00)	1,878.64	-	181.13	169.05	1,368.82

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2023

Particulars	As at 31 March, 2023					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME						
(ii) Undisputed dues - Others	-	3,570.81	181.13		169.05	3,920.99
(iii) Disputed dues - MSME						
(iv) Disputed dues - Others						
Total	-	3,570.81	181.13	-	169.05	3,920.99



BE HOME DEVELOPERS PVT. LTD.
Ujjwal Kanti Mukherjee
Director

BE HOME DEVELOPERS PVT. LTD.
Koushik Mukherjee
Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

[5] :: OTHER CURRENT LIABLILITES ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Current maturities of long-term debt : Term Loan from Bank (Installment due within nex 12 Month)	2,880.00	750.00
(b) Expenses Payable : Audit fee payable Wages Payable Salary Payable Electricity Payable	18.00 - -	
(d) Statutory Dues : TDS and TCS payable GST	11.66	599.77
(c) Other Liabilities Advance from Party	770.34	
Total	3,680.00	1,349.77

[6] :: SHORT TERM PROVISION ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Others Provision for Income tax	197.24	267.71
Total	197.24	267.71



BE HOME DEVELOPERS PVT. LTD.

Ujjwal Kanti Mishra
Director

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
NOTE OF FIXED ASSETS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

NOTE 7

RATE OF DEP.	PARTICULARS	GROSS BLOCK				DEPRECIATION			(Rs. in ('000))	
		AS ON	PURCHASED DURING	SALES/TRF DURING	AS ON	UP TO	FOR THE	UP TO	TOTAL	TOTAL
		01.04.2023	THE YEAR	THE YEAR	31.3.2024	31.03.2023	YEAR	31.03.2024	31.03.2024	31.03.2023
	Air Conditioner	106.70	-	-	106.70	59.29	12.69	71.98	34.72	47.41
	Machinery	176.61	41.62		218.23	37.67	34.56	72.23	146.00	138.94
	Computer	37.07	-	-	37.07	35.22	1.86	37.07	(0.00)	1.86
	FURNITURE	1,306.10	317.40		1,623.50	175.39	144.30	319.69	1,303.81	1,130.71
	CCTV Camera	152.86	-		152.86	82.62	26.04	108.66	44.20	70.24
	Bending Machine		250.00		250.00	-	-	-	250.00	-
	Total	1,779.34	609.02	-	2,388.36	-	390.19	219.45	609.64	-
	Previous Year						178.67		1,778.72	1,389.15



BE HOME DEVELOPERS PVT. LTD.
Ujjalkanti Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.
Koushik Mukherjee
 Director

NOTE- 7(A)

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

<u>Computer</u>							
Date	Description	Base Value	Rate	Days	Dep Value	Disposal	Closing Value
01-04-2021	Opening	44.05	63.16%	365	28.00	-	16.05
06-04-2021	Computer	110.31	63.16%	359	69.00		41.31
07-07-2021	Computer	58.26	63.16%	267	27.00		31.26
	<u>Total</u>	<u>212.63</u>			<u>124.00</u>	<u>-</u>	<u>88.63</u>

<u>Furniture & Fixture</u>							
Date	Description	Base Value	Rate	Days	Dep Value	Disposal	Closing Value
01-04-2021	Opening	-	25.89%	365	-	-	-
02-04-2021	Furniture	25.43	25.89%	363	7.00		18.43
					-		-
	<u>Total</u>	<u>25.43</u>			<u>7.00</u>	<u>-</u>	<u>18.43</u>

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
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Koushik Mukherjee
Director

NOTE -7(B)

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
CALCULATION OF DEPRECIATION AS PER I T ACT FOR THE PERIOD FROM 01.04.2022 to 31.03.2023

SI No	Particulars of Assets	Opening as on 01.04.2023	more than 180 days	less than 180 days	Disposal during the Yr	Total	Depreciation as per I T Act	Closing as on 31.03.2024
1	0% Block	-	-	-	-	-	-	-
2	10% Block (Building)	-	-	-	-	-	-	-
3	10% Block (Furniture)	1,104.46	297.42	19.98	-	1,421.86	141.19	1,280.67
4	40% Block (Plant and N)	1.21	0.00	-	-	1.21	0.48	0.73
5	15% Block (Plant and N)	270.49	291.62	-	-	562.11	84.32	477.79
Total		1,376.16	589.04	19.98	-	1,985.18	225.99	1,759.19

BE HOME DEVELOPERS PVT. LTD.

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M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

[8] :: NON CURRENT INVESTMENT ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Long Term, Non-Trade, Unquoted Shares of DSP Co-operative Bank(at cost)	525.00	525.00
HDFC Mutual Fund	100.00	
Total	625.00	525.00

[9] :: LONG TERM LOANS AND ADVANCES ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Loan to Related Party	11,557.66	
Total	11,557.66	-

[10] :: Deffered Tax Assets ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Opening Balance	-	-
Add: During the year	(1.58)	-
Total	(1.58)	-

[11] :: INVENTORIES ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Opening Work in Progress	16,258.32	11,362.07
Increase / Decrease during the year	(261.63)	4,896.25
	-	-
	-	-
	-	-
Total	15,996.69	16,258.32



BE HOME DEVELOPERS PVT. LTD.

Vijal Kantil Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
 Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED

Notes to financial statements for the year ended 31/03/2024

(Rs. in '000)

[12] - TRADE RECEIVABLES -		
Secured - Considered Good		
Outstanding for more than six months	0	0
Others	0	0
	<u>0</u>	<u>0</u>
Unsecured - Considered Good		
Outstanding for more than six months	-	-
Others	-994.80	35.68
	<u>-994.80</u>	<u>35.68</u>
Unsecured - Considered Doubtful		
Outstanding for more than six months	0	0
Others	0	0
	<u>0</u>	<u>0</u>
Other Trade Receivables		
Less : Provision for Doubtful Debts	0	0
	<u>0</u>	<u>0</u>
	<u>(994.80)</u>	<u>35.68</u>

a. Trade Receivables Aging Schedule as on 31-03-2024

Particulars	Outstanding for following periods from due date of payment (#)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Less: Advance from Customers	994.80	-	-	-	-	(994.80)
	<u>(994.80)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(994.80)</u>

b. Trade Receivables Aging Schedule as on 31-03-2023

Particulars	Outstanding for following periods from due date of payment (#)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	35.68	-	-	-	-	35.68
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	<u>35.68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35.68</u>



BE HOME DEVELOPERS PVT. LTD.

Vijal Kanti Mukherjee

Director

BE HOME DEVELOPERS PVT. LTD.

Govind Kanti Mukherjee

Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

[13] :: CASH AND CASH EQUIVALENTS ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Balance with Banks :	731.58	4,564.00
(b) Cash in Hand	51.34	545.26
(c) FD RD	717.29	677.46
Total	1,500.21	5,786.73

[14] :: OTHER CURRENT ASSETS ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Advance recoverable in cash or kind		1,138.80
(b) Balance with Government Authorities	300.53	586.95
(c) Advance Income Tax & TDS	187.88	151.41
(d) Security Money	27.68	-
	-	-
	516.09	1,877.16



BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
Director

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Koushik Mukherjee
Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321
NOTES TO FINANCIAL STATEMENTS

[15] :: REVENUE FROM OPERATION ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Sale of Goods	3,902.75	23,484.82
(b) Sale of Service	14,538.23	
Total	18,440.98	23,484.82

[16] :: OTHER INCOME ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Dividend Received		4.35
Discount Received	95.03	
Interest on Security Deposit	3.35	
Commission Receivable	14.00	
Interest on Recurring Deposit		2.57
Interest on Term Deposit	44.03	33.99
Total (a to b)	156.41	40.92



BE HOME DEVELOPERS PVT. LTD.

vijay kanti mukherjee
Director

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Koushik Mukherjee
Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

[17] :: EMPLOYEE BENEFITS EXPENSES ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Salaries and Wages :		
Staff Salary	489.76	622.53
Director Salary	1,030.00	1,110.00
(b) Contribution to provident and other funds		
Total (a to c)	1,519.76	1,732.53

[18] :: FINANCIAL CHARGES ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
(a) Interest expense :		
Interest on Term Loan		
Interest on CC/OD	2,762.01	1,820.36
Interest on Unsecured Loan		
(b) Other borrowing costs		
Bank charges	13.76	10.12
Total (a to b)	2,775.77	1,830.48

[19] :: DEPRECIATION AND AMORTISATION EXPENSE ::

Particulars	Figures as at 31.03.2024 (Rs. in ('000))	Figures as at 31.03.2023 (Rs. in ('000))
Depreciation (refer note no. 8)	219.45	178.67
Amortization of Goodwill		
Amortization of Merger Expenses	-	-
Total	219.45	178.67



BE HOME DEVELOPERS PVT. LTD.
Vijal Kanti Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.
Ushakanta Mukherjee
 Director

M/S BE HOME DEVELOPERS PRIVATE LIMITED
PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

[20] ::OTHER EXPENSES ::

Particulars	Figures as at 31.03.2024 (Rs. In ('000))	Figures as at 31.03.2023 (Rs. In ('000))
(a) Consumption of Stores & Spares :		
Power & Fuel (Electricity, Oil & Lubricant)	1,270.65	72.58
(b) Rates & Taxes :		
Rate and Taxes	22.70	56.50
(c) Audit Fee for :		
Statutory Audit	15.00	15.00
Tax Audit	3.00	3.00
(d) Miscellaneous Expense :		
Donation		20.20
Registration Fees	40.91	
Puja Expenses		24.60
Security Expenses	304.81	
Professional and Consultancy Charges	50.60	38.55
Telephone		4.56
Travelling	2.78	69.45
Repairs & Maintainance	5.80	96.38
Business Promotional Expenses	88.46	
Legal Expenses	78.22	
Printing & Stationery	10.43	26.55
Fees for Charge Creation	2.00	
Rent	40.00	
Valuation Charges	11.80	
ROC Fees	0.10	5.20
Office Exp	31.96	79.94
Miscellaneous Expense	30.61	87.64
Total	2,009.83	600.13



BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
 Director

BE HOME DEVELOPERS PVT. LTD.

Kooshil Mukherjee
 Director

BE HOME DEVELOPERS PRIVATE LIMITED.
Reg. Office:- GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321

NOTE : 21

NOTES TO ACCOUNTS:

1. Background

BE HOME DEVELOPERS PRIVATE LIMITED ('Company') was incorporated on 20th Day of July 2016 and engaged in execution of Civil Contract Job.

2. Significant Accounting Policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

(b) FIXED ASSETS

Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.

(c) DEPRECIATION

In respect of fixed assets acquired during the year and on or after 1st April 2014, depreciation/ amortization is charged on a WDV so as to write off the cost of the assets over the useful lives and for the assets acquired prior to April 1, 2014, the carrying amount as on April 1, 2014 is depreciated over the remaining useful life as specified in Part C of Schedule II of Companies Act' 2013 on WDV basis.

(d) IMPAIRMENT LOSS

The Company has carefully considered the impact of Accounting Standard pertaining to impairment loss. As the recoverable amount of assets is higher than the WDV of its Fixed Assets no provision is made for impairment of Assets.

(e) INVESTMENTS

Long Term Investments are stated at cost.

(f) INVENTORIES

Inventories are valued at lower of cost or net realizable value. FIFO method is used as Cost formula.

Work-in-Progress as on 31.03.2023: 1,62,58,319.00

Work-in-Progress as on 31.03.2024: 1,59,96,687.00



BE HOME DEVELOPERS PVT. LTD.
igjal kanti mukherjee
Director

BE HOME DEVELOPERS PVT. LTD.
Houbhik Mukherjee
Director

(g) CONSTRUCTION CONTRACTS

Stage of completion has been determined by the Management based on Contract costs incurred as a percentage of total estimated contract costs and also considering current technical data, forecasts and estimates of net expenditure to be incurred in future including for contingencies, etc.

Contract revenue amounting to Rs. 1,45,38,230.26/-has been recognized as revenue during the year.

(h) REVENUE RECOGNITION

Revenue to date is computed by multiplying total estimated contract revenue by the percentage of completion. The excess of this amount over the revenue from operations reported in prior periods is the revenue that is recognized in the income statement for the current period. Out of this, total amount actually received and that receivable for flats registered during the year is considered as Revenue from operations and balance is treated as closing work in progress.

Revenue from operations is recognised on registration of flats in buyer's name or on receipt of amount from customer.

Revenue recognised during the year from Sale of Goods Rs. 39,02,750.00. Contract revenue amounting to Rs. 1,45,38,230.26/-has been recognized as revenue during the year.

(h) BORROWING COST

Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred. Total interest on loan amount Rs. 27,62,010.00/- charged to P&L A/c as expenses.

(i) EMPLOYEE BENEFITS

The undiscounted amount of short term employee benefits paid, to be paid or expected to be paid in exchange for the services rendered by employees is recognized during the period when employees renders the service.

(j) TAXATION

Current tax in respect of taxable income is provided for the year based on applicable tax rates and laws. Deferred tax is recognized subject to the consideration of prudence in respect of deferred tax liability, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods and is measured using tax rates and laws by the Balance Sheet date. Deferred tax liabilities are reviewed at each Balance Sheet date.



BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Munderjia
Director

BE HOME DEVELOPERS PVT. LTD.

Abhinav Malhotra
Director

3. Year end Deferred Tax balance comprises the following:

Particulars	As at 31.03.2024	As at 31.03.2023
Opening Balance	0.00	0.00
Tax impact due to Timing differences resulting in liabilities/(assets) on account of depreciation as per Tax laws and books on account of Profit on sale of fixed assets not taxable as sale proceed is less than the W.D.V of the respective block.	1582.84	0.00
Total	1582.84	0.00

4. I. Related party disclosure

A: Name of Related Party.	Relationship
i) Koushik Mukherjee	Director
ii) Trina Mukherjee	Director
iii) Ujjal Kanti Mukherjee	Director
iv) Samit Bhowmik	Relative of Director

B: Firms/Companies in which Directors are partner/Shareholder/Director.

- i) Koushik Mukherjee
 - a. BE HOME DEVELOPERS PRIVATE LIMITED
 - b. BM BLOCKS PRIVATE LIMITED
 - c. ENVIROTECH BUILDERS PRIVATE LIMITED
 - d. ABHISEK FUELZ LLP
- ii) Ujjal Kanti Mukherjee
 - a. BE HOME DEVELOPERS PRIVATE LIMITED
 - b. ENVIROTECH BUILDERS PRIVATE LIMITED
- iii) Trina Mukherjee
 - a. BE HOME DEVELOPERS PRIVATE LIMITED
 - b. BM BLOCKS PRIVATE LIMITED
 - c. ENVIROTECH BUILDERS PRIVATE LIMITED
 - d. ABHISEK FUELZ LLP

5. Balance of Secured Loans, Unsecured Loans, Sundry Creditors, Sundry Debtors and Loans and Advances are subject to confirmation.

6. Based on the information available with the Company, there are no suppliers who are registered under the Micro, Small and Medium Enterprises Development Act, 2006 as at March 31st 2023. Hence, the information as required under the Micro, Small and Medium Enterprises Development Act, 2006 is not disclosed.

7. Provision and contingencies: Liabilities of contingent in nature are not provided for.

8. Employee's benefits: Expenditure on employees who are employed throughout the year or part of the year whose remuneration exceeds the prescribed limit.

Current year : NIL

Previous year : NIL



BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee
Director

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee
Director

9. Segment reporting

A. The Company has considered business segment as the primary segment for disclosure. Therefore, in the opinion of the company, there are no different primary segments.

B. All the projects of the Company is being implemented in India only. Therefore, in the opinion of the company, there are no different geographical segments.

10. In the opinion of the Management, Current Assets, Loans and Advances, if realized in the ordinary Course of business, shall fetch approximately the value at which these have been stated in the books of accounts and that provisions for all known liabilities are adequate.

11. The figures of previous year have been regrouped/reclassified, where necessary, to conform with the current year's classification.

BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

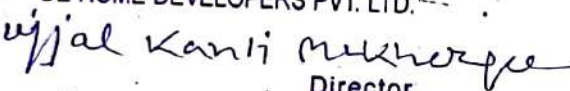
Koushik Mukherjee, Director
DIN-07544256

Hajra Singh & Dha
Chartered Accountants



CA Santosh Kumar Gupta, Partner
M.No. 062702

BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee, Director
DIN - 07544476

Date : 28th Sep, 2024

Place : Durgapur