

INDEPENDENT AUDITOR'S REPORT
M/S B.S.CONSTRUCTIONS & INFRASTRUCTURES PRIVATE LIMITED
Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Financial Statements of M/S. B.S.CONSTRUCTIONS & INFRASTRUCTURES PRIVATE LIMITED ("the company,") which comprises the Balance Sheet as at March 31ST,2025 and the statement of profit and loss for the year then ended, and a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best our information and according to the explanations given to us, the Aforesaid financial statements give the information required by the Act in the manner so required And give a true and fair view in conformity with the accounting principles generally accepted in India Of the state of affairs of the company as at March 31ST 2025 its PROFIT for the year ended on that date

Basis for opinion

We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013. Our responsibilities under those standards are further described In the Auditor's Responsibilities for the Audit of the Financial Statements section of our Report. We are independent of the company in accordance with the code of Ethics issued by the Institute of chartered accountants of India together with the ethical requirements that are relevant to Our audit of the financial statements under the provisions of the companies' act 2013 and the rules there under and we have fulfilled our other ethical responsibilities in accordance with these Requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and Auditor's Report Thereon

The company's Board of directors is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance, conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



If based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged With Governance for the Financial Statements

The company's Board of directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those Boards of directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether, due to fraud or error and to issue an auditor's report that includes or opinion. Reasonable assurance is a high level of assurance, but is not a guarantee than an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance With SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involve collusion, forgery, international omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances Under section 143(3)(i) of the Companies act, 2013 we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If was we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

This reports does not contain a statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's report) order, 2016; issued by the central government of India in terms of sub-section (II) of section 143 of the act as, in our opinion, and according to the information and explanations given to us, the order is not applicable in the case of the Company.



As required by section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

- a) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
- b) The Balance sheet, the statement of profit and loss and statement dealt with by this Report are in agreement with the books of account.
- c) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with Rule 7 the companies (accounts) Rules, 2014.
- d) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the board of directors, none of the directors is disqualified as on 31st march, 2025 from being appointed as a director in terms of section 164(2) of the Act.
- e) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- f) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company.
- g) With respect to the other matters to be included in the auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:

1. The Company does not have any pending litigations which would impact its financial position.

2. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

3. There were no amounts which were required to be transferred to the Investor Education and protection Fund by the company.

4. (a) The management has represented that, to the best of its knowledge and belief, no funds(which are material either individually or in the aggregate) have been advanced or loaned or invested(either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person or entity, including foreign entity("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Company,(Ultimate Beneficiaries")or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of its knowledge and belief, no funds(which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity("Funding Parties"), with the understanding , whether recorded in writing or otherwise, that the company shall



whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c)Based on the audit procedures that have been considered reasonable and appropriate in circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (i) and (ii) of Rules 11(e), as provided under (a) and (b) above, contain any material misstatement.

5. The Company has not declared or paid any dividend during the year so compliances of section 123 of the Companies Act, 2013 is not applicable.

6. The Company is maintaining its books of account manually during the year. Consequently, the company is not required to comply with the provisions related to audit trail and reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 is not applicable.



For Sushil Sharma & Co.
Chartered Accountants
F.R.NO. 312098E

Sushil Kumar Sharma
(Proprietor)
M. NO: 050594

UDIN:
Place: Kolkata
Date: 09.09.2025

BALANCE SHEET

(Rupees in)

	PARTICULARS	NOTE NO	31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
	1	2	3	4
I.	EQUITY AND LIABILITIES			
I	Shareholders' Funds			
	(a) Share Capital	1	5,000.00	5,000.00
	(b) Reserve and Surplus	2	5,999.38	5,979.86
II	Non Current Liabilities			
	(a) Long - Term Borrowings	3	1,74,493.82	1,53,793.82
III	Current Liabilities			
	(a) Trade Payables	4	42,915.20	43,055.20
	(b) Other Current Liabilities	5	6,000.00	6,000.00
	(c) Short - Term Provisions	6	25.13	18.27
	TOTAL		2,34,433.53	2,13,847.16
II.	ASSETS			
I	Non - Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets	7	462.69	462.69
	(ii) Long Term Loans and Advances	8	2,07,204.73	1,86,954.73
II	Current Assets			
	(a) Inventories	9	24,840.71	24,840.71
	(b) Cash and Cash equivalents	10	1,925.40	1,589.03
	TOTAL		2,34,433.53	2,13,847.16



Place:-Kolkata

Dated : 09TH SEPT,2025

For Sushil Sharma & Co.
Chartered Accountants.

(Signature)
(S.K.SHARMA)
PROPRIETOR
M. No. 300-50594

This is the Balance Sheet as referred to in our report of even date annexed

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(Signature)
(PABITRA GHOSH) Director
(DIN NO 00558577)

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(BHARAT SINGH)
(DIN NO 02323029)

Director

STATEMENT OF PROFIT AND LOSS

(Rupees in)

	PARTICULARS	NOTE NO	31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
	1	2	3	4
I.	Revenue from operations	11		-
II.	Other Income		120.00	480.00
III.	Total revenue (I + II)		120.00	480.00
IV.	Expenses :			
	Cost of Material Consumed	12		-
	Change in Work In Progress & Stock in Trade	13		-
	Employee Benefit Expenses	14		-
	Other Expenses	15	93.62	409.74
	Total Expenses		93.62	409.74
V.	Earnings before Interest , Tax , Depreciation and amortization(EBITDA) (I)-(II)		26.38	70.26
VI.	Depreciation and Amortization	16	-	-
VII.	Net Profit after Depreciation and Amortization Expense(V - VI)		26.38	70.26
VIII.	Profit before Extraordinary Items and Tax		26.38	70.26
IX.	Profit before Tax (VII -VIII)		26.38	70.26
X.	Tax Expense : Current Tax		6.86	18.27
	Earlier year Tax			0.19
XI.	Profit (Loss) for the period from continuing operations (IX - X)		19.52	51.81
XII.	Profit/ (Loss) from discontinuing operations			
XIII.	Tax expense of discontinuing Operations			
XIV.	Profit /(Loss) from Discontinuing Operations (after tax) (XII - XIII)			
XV.	Profit (Loss) for the period (XI + XIV)		19.52	51.81
XVI.	Earnings per equity share:			
	(1) Basic		0.0004	0.0010
	(2) Diluted		0.0004	0.0010

This is the Balance Sheet as referred to in our report of even date annexed



For Sushil Sharma & Co.
Chartered Accountants.

(Signature)
(S.K.SHARMA)
PROPRIETOR
M. No. 300-50594

Place:-Kolkata

Dated : 09TH SEPT,2025

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(Signature)
Director
(PABITRA GHOSH)
(DIN NO 00558577)

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(Signature)
Director
(BHARAT SINGH)
(DIN NO 02323029)

BALANCE SHEET
NOTES DETAILS

					31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
NOTE - 1						
SHARE CAPITAL						
AUTHORIZED						
50000 Equity Shares of Rs. 10/- each					5,000.00	5,000.00
ISSUED, SUBSCRIBED AND PAID UP						
50000 Equity Shares of Rs. 10/- each fully paid - up in cash					5,000.00	5,000.00
Details of Shares held by Shareholders holding more than 5% of the aggregate shares in Company						
Name of Shareholders	31st March, 2024		31st March, 2023			
	No. of Sh held	% age	No. of Sh held	% age		
Bharat Singh	25000	50	25000	50		
Prabitra Ghosh	25000	50	25000	50		
	50000	100	50000	100		
Details of Promoters Share holding of the shares in Company						
	No. of Sh held	% age	No. of Sh held	% age		
Bharat Singh	25000	50	25000	50		
Prabitra Ghosh	25000	50	25000	50		
	50000	100	50000	100		
TOTAL					5,000.00	5,000.00
NOTE - 2						
RESERVE AND SURPLUS						
Surplus						
Opening					5,979.86	5,928.06
Add: Excess Provision Reserve					19.52	51.81
Add: for the year						
TOTAL					5,999.38	5,979.86
NOTE - 3						
Long - Term Borrowings						
Unsecured Loans						
Pabitra Ghosh					16,143.82	20,793.82
Sheela Singh					350.00	-
Deeprekha Tracom Pvt Ltd.					1,58,000.00	1,33,000.00
TOTAL					1,74,493.82	1,53,793.82
NOTE - 4						
Trade Payables						
More than 1 year					42,855.20	
Less Than 1 Year					60.00	
Sundry Creditors						
TOTAL					42,915.20	43,055.20
NOTE - 5						
Other Current Liabilities					6,000.00	6,000.00
TOTAL					6,000.00	6,000.00
NOTE - 6						
Short Term Provisions						
Income Tax					25.13	18.27
TOTAL					25.13	18.27
NOTE - 7						
Tangible Assets					462.69	462.69
(As per last year)						
TOTAL					462.69	462.69
NOTE - 8						
Long - Term Loans and Advances						
Loans and Advances					2,07,204.73	1,86,954.73
TOTAL					2,07,204.73	1,86,954.73
NOTE - 9						
Inventories					24,840.71	24,840.71
Work -In -Progress						
TOTAL					24,840.71	24,840.71
NOTE -10						
Cash and Cash Equivalent						
Cash in hand (As Certified by a Director)					1,427.46	1,329.46
Balance with Bank					497.94	259.57
TOTAL					1,925.40	1,589.03

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(PABITRA GHOSH)
(DIN NO 00558577)

Director



B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(BHARAT SINGH)
(DIN NO 02323029)

Director

B. S. CONSTRUCTIONS AND INFRASTRUCTURES PVT. LTD.

CALCULATION OF DEPRECIATION AS PER COMPANIES ACT, 2013

NOTE NO.-7

DESCRIPTION	Date of Purchase	Original Cost/Gross Block	Accumulated Depreciation	WDV as on 01.04.23/Addition	Residual Value (5% of Cost)	Depreciable Amount	Actual Useful Life (days)	Remaining Useful life (days)	Actual Useful Life (years)	Remaining Useful life (years)	Rate of Depreciation (WDV)	Dep for FY 22-23	reverse of depreciation	Loss on Sale	WDV as on 31.03.24
REFREGIRATOR	01-12-2011	65.00	61.75	3.25	3.00	0.25	1825	0	5	0.00	#DIV/0!	-	-	-	3.25
		65.00	61.75	3.25	3.00	0.25						-	-	-	3.25
COMPUTER	14-09-2010	466.40	443.08	23.32	23.00	0.32	1095	0	3	0.00	#DIV/0!	-	-	-	23.32
		466.40	443.08	23.32	23.00	0.32						-	-	-	23.32
CAR	01-04-2011	6,057.14	5,754.28	302.86	303.00	(0.14)	2920	0	8	0.00	#DIV/0!	-	-	-	302.86
		6,057.14	5,754.28	302.86	303.00	(0.14)						-	-	-	302.86
WATER FIL	03-09-2010	95.90	91.10	4.80	5.00	(0.20)	1825	0	5	0.00	#DIV/0!	-	-	-	4.80
		95.90	91.10	4.80	5.00	(0.20)						-	-	-	4.80
AC	21-08-2010	603.64	573.46	30.18	30.00	0.18	1825	0	5	0.00	#DIV/0!	-	-	-	30.18
		603.64	573.46	30.18	30.00	0.18						-	-	-	30.18
TV	20-09-2010	125.00	118.75	6.25	6.00	0.25	1825	0	5	0.00	#DIV/0!	-	-	-	6.25
		125.00	118.75	6.25	6.00	0.25						-	-	-	6.25
ELECTRON	23-11-2010	432.92	411.27	21.65	22.00	(0.35)	1825	0	5	0.00	#DIV/0!	-	-	-	21.65
		432.92	411.27	21.65	22.00	(0.35)						-	-	-	21.65
FURNITUR	01-04-2012	1,407.41	1,337.04	70.37	70.00	0.37	3650	0	10	0.00	#DIV/0!	-	-	-	70.37
		1,407.41	1,337.04	70.37	70.00	0.37						-	-	-	70.37
Grand Total		9,253.41	8,790.73	462.68	462.00	0.68						-	-	-	462.69

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(PABITRA GHOSH)
(DIN NO 00558577)

Director

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(BHARAT SINGH)
(DIN NO 02323029)

Director



PROFIT AND LOSS ACCOUNT
NOTES DETAILS

	31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
NOTE - 11		
Revenue From Operations		
Sales	-	-
TOTAL	-	-
NOTE - 12		
Cost of Material Consumed		
TOTAL	-	-
NOTE - 13		
Work In Progress & Stock in Trade		
Opening	24,840.71	24,840.71
Less : Closing Stock	24,840.71	24,840.71
TOTAL	-	-
NOTE - 14		
Salary to Staff		
TOTAL	-	-
NOTE - 15		
Other Expenses		
Audit Fees	60.00	60.00
Accounting Charges	-	250.00
Professional Fees	-	70.00
Bank Charges	11.62	3.74
Roc Fees	22.00	26.00
TOTAL	93.62	409.74
NOTE - 16		
Depreciation & Amortization		
Depreciation	-	-
TOTAL	-	-

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(PABITRA GHOSH)
(DIN NO 00558577)

Director

B. S. CONSTRUCTIONS & INFRASTRUCTURES PVT. LTD.

(BHARAT SINGH)
(DIN NO 02323029)

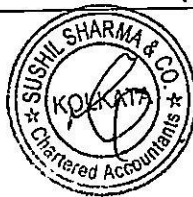
Director



M/S. B.S.CONSTRUCTIONS &INFRASTRUCTURES PRIVATE LIMITED
1ST FLOOR, 28, ANIL ROY ROAD, KOLKATA - 700029

DETAILS OF BALANCE SHEET ITEMS AS ON 31.03.2025

PARTICULARS	AMOUNT	
	31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
Sundry Creditors		
<u>MORE THAN 3 YEARS</u>		
Sundry Creditors	42,795.20	42,785.20
Audit Fees Payable	60.00	-
<u>LESS THAN ONE YEAR</u>		
Audit Fees Payable	60.00	60.00
Amitabh Ghosh	-	210.00
TOTAL	42,915.20	43,055.20
<u>Other Current Liabilities</u>		
Advance For Flat Booking	6,000.00	79,000.00
TOTAL	6,000.00	79,000.00
<u>CASH AT BANK</u>		
BANK OF INDIA(RASH BIHARI)	390.16	151.7979
HDFC BANK	107.77	107.77
TOTAL	497.93	259.57
<u>Loans & Advances, Deposits</u>		
<u>DEPOSITS</u>		
BSNL	5.00	5.00
CESC	209.67	209.67
<u>ADVANCES</u>		
DEBAJYOTI MAJUMDER	135.00	135.00
47/24, KAYASTHA PARA PROJECT	150.00	150.00
PICNIC GARDEN	2,964.37	2,964.37
HAPPY VALLEY REALTORS	27,898.00	27,898.00
ABHISHEK SINGH	20,000.00	-
JAYPEE INFRATECH LTD.	1,00,558.88	1,00,558.88
RAJDANGA PROJECT	1,185.17	1,185.17
J B ASSOCIATES	250.00	-
BHARAT SINGH	10,344.70	10,344.70
PRERONA GHOSH	32,000.00	32,000.00
RAVI STORES	5,898.10	5,898.10
INCOME TAX REFUNDABLE	605.84	605.84
VIKASH AGARWAL	5,000.00	5,000.00
TOTAL	2,07,204.73	1,86,954.73



M/S. B.S.CONSTRUCTIONS &INFRASTRUCTURES PRIVATE LIMITED
1ST FLOOR, 28, ANIL ROY ROAD, KOLKATA - 700029

DETAILS OF PROFIT AND LOSS ITEMS AS ON 31.03.2025

PARTICULARS	AMOUNT	
	31.03.2025 (Rs.100)	31.03.2024 (Rs.100)
<u>COST OF MATERIAL CONSUMED</u>		
<u>A) WORK IN PROGRESS</u>		
OPENING	15,691.20	15,691.20
ADD: DURING THE YEAR		-
	15,691.20	15,691.20
<u>B) WORK IN PROGRESS</u>		
OPENING	9,149.51	9,149.51
ADD: DURING THE YEAR		-
	9,149.51	9,149.51
GRAND TOTAL (A+B+C)	TOTAL	
	24,840.71	24,840.71



M/S. B.S.CONSTRUCTIONS & INFRASTRUCTURES PRIVATE LIMITED
RATIO SHEET ON 31ST MARCH,2025

ANNEXED ON NOTES ON ACCOUNT

RATIO	NUMERATOR	DENOMINATOR	CURRENT YEAR	PREVIOUS YEAR
CURRENT RATIO	TOTAL CURRENT ASSETS	TOTAL CURRENT LIABILITIES	1.83	0.54
DEBT EQUITY RATIO (IN TIMES)	DEBT CONSISTS OF LONG TERM & SHORT TERM	TOTAL EQUITY	15.86	14.01
DEBT SERVICE COVERAGE RATIO(IN TIMES)	EARNING FOR DEBT SERVICE(PBT+NON CASH OPERATING EXPENSES+INTEREST)	DEBT SERVICE(INTEREST,LEASE +PRINCIPAL REAPAYMENT)	NIL	NIL
RETURN ON EQUITY(IN%)	PROFIT AFTER TAX	WEIGHTED AVERAGE TOTAL EQUITY	0.18%	0.47%
INVENTORY TURNOVER RATIO	COST OF GOODS SOLD/REVENUE FROM OPERATION	AVERAGE INVENTORY	NIL	NIL
TRADE RECEIVBLE TURNOVER RATIO	REVENUE FROM OPERATION	AVERAGE TRADE RECEIVABLES	NIL	NIL
TRADE PAYBLE TURNOVER RATIO	PURCHASE	AVERAGE TRADE PAYABLE	NIL	NIL
NET CAPITAL TURNOVER RATIO	REVENUE FROM OPERATION	AVERAGE WORKING CAPITAL(TOTAL C A LESS TOTAL C L)	NIL	NIL
NET PROFIT RATIO(%)	PROFIT AFTER TAX	REVENUE FROM OPERATION	NIL	NIL
RETURN ON CAPITAL EMPLOYED(%)	PROFIT BEFORE TAX AND FINANCE COST	AVERAGE CAPITAL EMPLOYED	0.24%	0.64%
RETURN ON INVESTMENT(%)	NET PROFIT AFTER TAX	TOTAL ASSETS	0.01%	0.02%



NOTE - 18

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2025

1. STATEMENTS OF SIGNIFICANT ACCOUNTING POLICIES

I. BASIS OF ACCOUNTING:

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.

The financial statements have been prepared and presented as per the requirement of Schedule III as notified under Companies Act 2013.

II. Use of Estimates

The preparation of financial statements require judgement, estimates and assumptions to be made that affect the reported amount of assets and liabilities including contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between actual results and estimates are recognized in the period in which the results are known/materialised.

III. PROPERTY, PLANT AND EQUIPMENT:

Fixed Assets are stated at cost of acquisition and includes expenditure incurred up to the date the asset is put to use, less accumulated depreciation.

Depreciation has been provided on Written Down Value Method on the basis of useful life of the assets as prescribed by Schedule II to the Companies Act, 2013, and the useful life of the assets are arrived at by retaining 5% of the cost of assets as residual value except in the following where the residual value is arrived at on the basis of valuation.

IV. INVENTORIES:

Inventories are stated at cost or Net realizable value whichever is lower.

V. RECOGNITION OF REVENUE AND EXPENSES:

a) All revenue and expenses are accounted for on accrual basis except as otherwise stated.

VI. EMPLOYEE BENEFITS:

- a) Employee benefits of short term nature are recognised as and when it accure.
- b) Gratuity is being accounted for on cash basis.

VII. TAXATION:

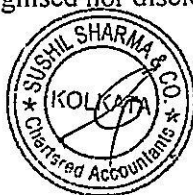
Provision for Current Income Tax is made in accordance with the Income Tax Act, 1961.

The deferred tax/ Liability not provided.

VII. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow or resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements.



2. **NOTES ON ACCOUNTS**

I. Claim against the company not acknowledge as debt :- NIL

II. Contingent liabilities not provided for in the books

III. **Capital commitments**

Estimated amount of contracts reaming to be executed on capital account and not provided for (not of advance):- NIL

IV. **RELATED PARTIES DISCLOURESE AS PER ACCOUNTING STANDARD –**

Key Management Personnel -

a. Directors (Advance)	Opening	Received	Paid	Closing
Bharat Singh	Rs.10,34,470.00 (DR.)			Rs. 10,34,470.00 (DR.)
Pabitra Ghosh	Rs. 20,79,382.47(CR.)	25,000.00	490000.00	Rs. 16,14,382.47 (CR.)
Prerona Ghosh	Rs.32,00,000.00(DR)			Rs. 32,00,000.00 (DR)

V. **EARNINGS PER SHARES (EPS)**

	<u>31.03.2025</u>	<u>31.03.2024</u>
Profit/Loss as per Statement of Profit & Loss	Rs. 1952.00	Rs.5181.00
Number of equity Shares outstanding at the Beginning of the year	50000	50000
Number of equity Shares Outstanding at the End of the year	50000	50000
Weighted Average Number of Equity Shares Outstanding during the year	50000	50000
Basic and Diluted Earnings per Share [Normal Value of Rs. 10/per share (Previous year Rs. 10/-)]	0.04	0.10

VI. Balances of Debit & Credit are subject to confirmation from the respective parties.

VII. Accounting Ratio Annexed To and forming part of Financial Statement as at 31.03.2025
AS PER ATTACHED SHEET

VIII. Previous year's figures have been regrouped / recast wherever necessary.

Place: Kolkata

Dated:09TH SEPTEMBER,2025



FOR SUSHIL SHARMA & CO

Chartered Accountants

F.R No : 312098E

(S. K. Sharma)

Proprietor

M. No. 050594



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA SHARMA SUSHIL KUMAR (050594)

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is 25050594BMMIPE6929

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

B.S. Constructions & Infrastructures Pvt. Ltd

Balance Sheet & Profit & loss as on 31.03.2025

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.