

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
2022-23

PAN	AACCK8602M		
Name	KABERI CONSTRUCTION PRIVATE LIMITED		
Address	57 . GARIA STATION ROAD , Garia S.O (South 24 Parganas) , Srirampur , KOLKATA , 32-West Bengal , 91-India , 700084		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	741901381211022

Taxable Income and Tax details		
Current Year business loss, if any	1	0
Total Income		41,031
Book Profit under MAT, where applicable	2	62,192
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	10,668
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	10,668
Taxes Paid	7	11,322
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 650
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by SEKHAR CHANDRA BISWAS in the capacity of Managing Director having PAN ADZPB4510G from IP address 49.37.35.166 on 21-Oct-2022
DSC Sl. No. & Issuer 4892830 & 21965162CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AACCK8602M06741901381211022F79580D63C874AA35EDB51D04C7C0D8EC686DE12

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Particulars

A EQUITY AND LIABILITIES

- 1 Shareholders' Funds
 (a) Share Capital
 (b) Reserves and Surplus
 (c) Money Received against Share Warrants
- 2 Non-Current Liabilities
 (a) Long-Term Borrowings
 (b) Deferred Tax Liabilities (Net)
 (c) Other Long Term Liabilities
 (d) Long Term Provisions
- 3 Current Liabilities
 (a) Short-Term Borrowings
 (b) Trade Payables
 (c) Other Current Liabilities
 (d) Short-Term Provisions

B ASSETS

- 1 Non-Current Assets
 (a) Property, Plant and equipment and Intangible Assets
 (i) Property, Plant and Equipment
 (ii) Intangible Assets
 (iii) Capital Work-In-Progress
 (iv) Intangible Asset under Development
 (b) Deferred Tax Assets (Net)
 (c) Long-Term Loans and Advances
 (d) Other Non-Current Assets
- 2 Current Assets
 (a) Inventories
 (b) Trade Receivables
 (c) Cash and Cash Equivalents
 (d) Short term Loans and Advances
 (e) Other Current Assets

Note No.	As at 31 March 2022	As at 31 March 2021
3	100,000	100,000
4	740,172	709,352
5	-	-
6	(7,660)	(7,988)
7	600,000	600,000
8	10,519,577	10,582,921
9	12,955,881	12,955,881
10	10,944	-
TOTAL	24,918,913	24,940,166
11	68,062	82,836
12	-	-
6	-	-
13	23,295,845	23,268,980
14	-	-
15	1,555,005	1,588,350
TOTAL	24,918,913	24,940,166

The accompanying notes form an integral part of these Financial Statements.

In terms of our Report attached


 Himanshu Kumar Adhikari
 Chartered Accountant
 Membership No.-55706
 UDIN: 22055706BBFRIM5747

Kolkata
 02nd September, 2022

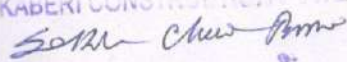


For and on behalf of Board of Directors

Shekhar Chandra Biswas
 (DIN : 00939257)
 Director

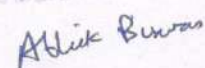
Abhik Biswas
 (DIN : 07758189)
 Director

FOR KABERI CONSTRUCTION PRIVATE LIMITED



Director

FOR KABERI CONSTRUCTION PRIVATE LIMITED



Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Statement of Profit and Loss for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

Particulars

- I. Revenue from Operations (Gross)
 II. Other Income
 III. Total Revenue (I + II)
 IV. Expenditure :
 Cost of Flat Sold
 Employee Benefit Expense
 Depreciation and Amortization Expense
 Finance and Other Expenses
 Total expenses
 V. Profit Before Tax (III - IV)
 VI. Tax expenses
 (1) Current tax
 Less: Mat Credit Entitlement
 (2) Deferred tax

Note No.	Year Ended 31 March 2022	Year Ended 31 March 2021
16	-	-
17	90,211	670
	90,211	670
22	-	-
18	-	30,400
12.1	14,774	18,428
19	33,345	63,347
	48,119	112,175
	42,092	(111,505)
	10,944	-
26	10,944	-
	328	(226)
	11,272	(226)
	30,820	(111,279)

VII. Profit for the year (V-VI)

- VII. Earnings per equity share : [Nominal Value per Share Rs 10/-
 (Previous year Rs. 10/-)]
 (1) Basic
 (2) Diluted

3.08 (11.16)
 3.08 (11.16)

The accompanying notes form an integral part of these Financial Statements.

In terms of our Report attached

Himanshu Kumar Adhikari
 Chartered Accountant
 Membership No.-55706
 UDIN: 22055706BBFRIM5747

Kolkata
 02nd September, 2022



For and on behalf of Board of Directors

Shekhar Chandra Biswas
 (DIN : 00939257)
 Director

Abhik Biswas
 (DIN : 07758189)
 Director

For KABERI CONSTRUCTION PVT. LTD.

Shekhar Chandra Biswas

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Statement of Cash Flow for the period ended 31st March, 2022
 (All amounts in Rupees, unless otherwise stated)

	Note	Year ended 31 March, 2022 Rs.	Year ended 31 March, 2021 Rs.
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax		42,092.00	(111,505)
Adjustments for:			
Depreciation as per books		14,774	18,428
Interest Received		90,211	-
Provision for Gratuity		-	-
Provision For Leave Encashment		-	-
Provision For Income Tax		-	-
Loss / adjustment on Sale of Fixed Assets		-	-
Interest paid		-	-
Commission Received		-	-
Sundry Balances Written Back		-	-
Liabilities no longer required, written back		-	-
Breakage & Damage		-	-
Discount Given		-	-
Discount Received		-	670
Other Income		-	-
		147,077	(92,407)
Operating Profit before Working Capital changes			
Adjustment for changes in Working Capital:			
(Increase)\Decrease in Trade and other Receivables		(26,865.55)	(339,544)
(Increase)\Decrease in Inventories		-	-
Increase\Decrease in Trade payables		(63,344.45)	(79,217)
		56,867	(511,168)
Cash Generated from Operations -			
Interest paid		-	-
Taxes paid		-	-
Income Tax Refund		-	-
Leave Encashment Paid		-	-
Gratuity Paid		-	-
Donation Received		-	(670)
Other Miscellaneous Income		-	-
Income from Consultancy		56,867	(511,838)
Net Cash from Operating Activities (A)			
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets		-	-
Sale of Fixed Assets		(90,211)	-
Interest Received		(90,211)	-
Net Cash used Investing Activities (B)			
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeding from Borrowings:			
Secured / Unsecured Loans		-	-
Net Cash from Financing Activities (C)			
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)			
Opening Balance of Cash and Cash Equivalents	15	1,588,350	2,100,187
Closing Balance of Cash and Cash Equivalents		1,555,005	1,588,350

Notes:

- The above Cash Flow Statement has been compiled from and is based on the Balance Sheet as at 31 March, 2022 and the related Statement of Income and Expenditure for the year ended on that date.
- The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) on "Cash Flow Statement", AS - 3, specified under Section Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and reallocations required for this purpose are as made by the Company.
- Cash and Cash equivalents represent Cash and Bank balances
- Figures in parenthesis represent outflows.
- The accompanying notes form an integral part of this Cash Flow Statement.
- Previous year's figures have been regrouped, wherever necessary, to conform current year's presentation.

As per our Report of even date

Himanshu Kumar Adhikari
 Chartered Accountant
 Membership No.-55706
 UDIN: 22055706BBFRIM5747

Kolkata
 02nd September, 2022



For and on behalf of Board of Directors

Shekhar Chandra Biswas
 (DIN : 00939257)
 Director

Abhik Biswas
 (DIN : 07758189)
 Director

For KABERI CONSTRUCTION PVT. LTD.

Shekhar Chandra Biswas

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

1 Corporate information

The Company was registered as a Private Limited Company in the State of West Bengal vide the Certificate of Registration dated 2nd May 2005 issued by the Register of Companies, West Bengal under the name of Kaberi Construction Private Limited. The Registration Number of the Company of U45209WB2005PTC102898. The Registration Office of the Company is situated at Shibani Apartment, Ground Floor, Balia More, P.O, Garia, Kolkata - 700084. The Company is presently engaged primarily in construction of residential buildings and apartment.

2 Summary Of significant accounting policies

2.1 Basis of preparation

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") to comply in all material respect with the accounting standards specified under Section 133 of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are generally consistent with those followed in the previous year, except otherwise stated elsewhere. All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

2.2 Use of Estimates:

The preparation of the Financial Statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of Assets and Liabilities and the disclosure of contingent liabilities as at the date of the Financial Statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Any revision to the accounting estimates is recognised in the period in which the results are known/ materialised.

2.3 Revenue Recognition

Revenue from services are recognized as and when rendered and delivered.
All the expenses are recognized on accrual and prudent basis.

2.4 Fixed Assets

- The cost includes the original cost of asset, freight, applicable taxes and other incidental expenses relating to the acquisition and installation.
- a) Fixed Assets (comprising of tangible items only) are stated at cost. The cost includes the original cost of asset, freight, applicable taxes and other incidental expenses relating to the acquisition and installation.
 - b) Impairment loss, if is recognised wherever the carrying amount of the fixed asset of the cash generating unit exceeds its recoverable amount, i.e, net selling price or value in use, whichever is higher.

2.5 Depreciation (Effective 1st April, 2014)

Depreciation is provided based on useful lives of the assets, as prescribed in Schedule II to the Companies Act, 2013.



FOR KABERI CONSTRUCTION PVT. LTD.

Sen Ch. Am

FOR KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

Continuation on 2

2.6 Taxation

Current Tax in respect of taxable income is provided for the year based on applicable tax rates and laws. Deferred tax is recognised subject to the consideration of prudence in respect of deferred tax assets, on timing differences, 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 that have been enacted or substantively enacted by the Balance sheet date. Deferred Tax asset are reviewed at each Balance sheet date to re-access realization. Rates applicable for calculating depreciation under the Income Tax Act has been revised from AY 2018-19. The revised rates are considered for deferred tax calculation.

2.7 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



FOR KABERI CONSTRUCTION PVT. LTD.
Sachin Chatterjee

• Director

FOR KABERI CONSTRUCTION PVT. LTD.

Abhishek Biswas

Director

3 SHARE CAPITAL

Authorised

2,50,000 (31st March 2021 : 2,50,000) Equity Shares of Rs 10/- each

Issued, Subscribed and Paid up

10,000 (31st March 2021 : 10,000) Equity Shares of Rs 10/- each

Total

As at 31 March 2022	As at 31 March 2021
2,50,000	2,50,000
100,000	100,000
100,000	100,000

3.1 Reconciliation of the number of Equity shares

Particulars
Balance as at the beginning of the year
allotted during the year
Balance as at the end of the year

As at 31st March 2022	
Number	Amount
10,000	100,000
-	-
10,000	100,000

As at 31st March 2021	
Number	Amount
10,000	100,000
-	-
10,000	100,000

3.2 Details of Shares held by Shareholders holding more than 5 % of the aggregate shares in the Company

Name of Shareholder	As at 31st March 2022		As at 31st March 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Mr. Sekhar Chandra Biswas	5,000	50.00%	5,000	50.00%
Mrs. Kaberi Biswas	5,000	50.00%	5,000	50.00%

3.3 Rights, Preferences and Restrictions attached to Equity Shares

The Company has one class of Equity Shares having a par value of Rs 10/- per share. Each shareholder is eligible for one vote per share held. The Dividend proposed by the Board of Director is subject to the approval of the Shareholders in the ensuing Annual General Meeting, except in case of Interim Dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the Company after distribution of all Preferential amounts, in proportion to their shareholding.



KABERI CONSTRUCTION PVT. LTD.

Sekhar Chandra Biswas

Director

KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

4. RESERVES and SURPLUS

Surplus in Statement of Profit and Loss

Opening Balance
 Profit for the year
 Less : Appropriations
 Transfer to General Reserve
 Proposed Dividend on Equity Shares
 Tax on Proposed Dividend on Equity Shares
 Closing Balance

Total

	As at 31 March 2022	As at 31 March 2021
	709,352	820,903
	30,820	(111,551)
	-	-
	-	-
	740,172	709,352
	-	-
	740,172	709,352



For KABERI CONSTRUCTION PVT. LTD.

See Ch. Prins

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhishek Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
CIN: U45209WB2005PTC102898
Notes to Financial Statements for the year ended 31st March 2022
(All amounts in Rupees, unless otherwise stated)

5 LONG TERM BORROWINGS (LOAN FUNDS)

(a) SECURED LOANS

Total

As at 31 March 2022	As at 31 March 2021
-	-
-	-



For KABERI CONSTRUCTION PVT. LTD.
Sen Chandra Bose

Director

For KABERI CONSTRUCTION PVT. LTD.
Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

6 DEFERRED TAX LIABILITIES/(ASSETS)-NET

Timing Difference resulting in liabilities / (assets)
 mainly on account of :

Difference between net book value of depreciable
 Capital Asset as per books vis-à-vis written down
 value as per Income Tax.

Disallowances allowable for Tax purpose
 on payment - Preliminary Expenses

As at 31 March 2022	As at 31 March 2021
(7,660)	(7,988)
-	-
(7,660)	(7,988)



OF KABERI CONSTRUCTION PVT. LTD.

Selva Chandra Prasad

Director

OF KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

7 SHORT TERM BORROWINGS

SECURED

TOTAL

As at 31 March 2022	As at 31 March 2021
-	-
-	-

UNSECURED

Loan from P.S. Construction - Repayable on demand

TOTAL

As at 31 March 2022	As at 31 March 2021
600,000	600,000
600,000	600,000
600,000	600,000

GRAND TOTAL



For KABERI CONSTRUCTION PVT. LTD.

Seem Choudhary

Director

For KABERI CONSTRUCTION PVT. LTD.

Director

Payables

Other than Acceptances
Employee Benefits Payable

TOTAL

As at 31 March 2022	As at 31 March 2021
10,519,577	10,582,921
10,519,577	10,582,921

8.1 Details Of Dues to Micro, Small and Medium Enterprises as per MSMED Act,2006.

Total outstanding dues of Micro and Small Enterprises
Total outstanding Dues Other than Micro and Small Enterprises

As at 31 March 2022	As at 31 March 2021
10,519,577	10,582,921
10,519,577	10,582,921

Sl No.	Details of Dues to Micro, Small and Medium Enterprises	2021-22	2020-21
I	The principal amount and the interest due thereon remaining unpaid to any supplier as at the year end Principal amount unpaid Interest due		
II	Amount of interest paid by the buyer in terms of section 16 of MSMED Act 2006 along with the amount of the payments made to the supplier beyond the appointed day during the year Payments made beyond the Appointed date Interest paid beyond the Appointed date		
III	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006		
IV	The amount of interest accrued and remaining unpaid at the end of the year		
V	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006		

8.2 Trade Payables ageing schedule

Outstanding for following periods from due date of payment as at 31-March-2022

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues:					
MSME					
Other than			10,519,576.55		10,519,577
Disputed dues:					
MSME					
Other than					10,519,577
Total					

Outstanding for following periods from due date of payment as at 31-March-2021

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues:					
MSME					
Other than		10,582,921.00			
Disputed dues:					
MSME					
Other than					
Total					

9 OTHER CURRENT LIABILITIES

Advance from customers and others
Security Deposit From Customers
Staff Salary Payable
Contribution to Fund
Audit Fees
Sales Tax/VAT
Service Tax
Withholding Tax - TDS
Others

TOTAL

As at 31 March 2022	As at 31 March 2021
12,955,880	12,955,880
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
12,955,880	12,955,880

10 SHORT TERM PROVISIONS

(a) Provision for employee benefits

Gratuity
Leave Encashment (Unfunded)

(b) Others

Provision for Income Tax
Provision for Proposed Equity Dividend
Provision for Tax on Proposed Dividend

TOTAL

As at 31 March 2022	As at 31 March 2021
-	-
-	-
-	-
10,944	-
-	-
10,944	-
10,944	-

FOR KADIERI CONSTRUCTION PVT. LTD.
Abhik Bhusan

Director

FOR KADIERI CONSTRUCTION PVT. LTD.
Suk Chm Om

Director



KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

11	PROPERTY, PLANT AND EQUIPMENT	GROSS BLOCK					ACCUMULATED DEPRICIATION				NET BLOCK
		Cost/ Valuation as at 01-04-21	Additions during the year	Sales during the year	Adjustment during the year	Cost/ Valuation as at 31-03-22	As at 01-04-21	For the Year	On Sales/ Adjustment during the year	As at 31-03-22	As at 31-03-22
	Land	-	-	-	-	-	286739	14,774	-	301,513	65,987
	Plant & Machinery	367,500	-	-	-	367,500	65,764	-	-	65,764	-
	Computers	65,764	-	-	-	65,764	39,425	0	-	39,425	2,075
	Furniture & Fittings	41,500	-	-	-	41,500	-	-	-	-	-
	Vehicle	-	-	-	-	-	-	-	-	-	-
	Total	474,764	-	-	-	474,764	391,928	14,774	-	406,702	68,062
	Previous Year	474,764	-	-	-	474,764	373,500	18,428	-	391,928	82,836



KABERI CONSTRUCTION PVT. LTD.
See Char Pm

Director

KABERI CONSTRUCTION PVT. LTD.
Abhik Bhowan

Director

KABERI CONSTRUCTION PRIVATE LIMITED

CIN: U45209WB2005PTC102898

Notes to Financial Statements for the year ended 31st March 2022
(All amounts in Rupees, unless otherwise stated)

12 INTANGIBLE ASSETS	GROSS BLOCK					ACCUMULATED DEPRICIATION				NET BLOCK
	Cost/ Valuation as at 01-04-21	Additions during the year	Sales during the year	Adjustment during the year	Cost/ Valuation as at 31-03-22	As at 01-04-21	For the Year	On Sales/ Adjustment during the year	As at 31-03-22	As at 31-03-22
	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-

12.1 Details of Depreciation and Amortisation Expenses

	Year Ended 31 March 2022	Year Ended 31 March 2021
Depreciation of Property, Plant and Equipment	14,774	18,428
Amortisation of Intangible Assets	-	-
Net Depreciation Charged to Profit and Loss Statement	14,774	18,428



For KABERI CONSTRUCTION PVT. LTD.

Sanjeev Kumar

Director

For KABERI CONSTRUCTION PVT. LTD.

Ashutosh Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED

CIN: U45209WB2005PTC102898

Notes to Financial Statements for the year ended 31st March 2022

(All amounts in Rupees, unless otherwise stated)

13 OTHER NON CURRENT ASSETS

Unsecured, Considered Good

Advances to a Related Party - Kaberi Construction, a proprietary Firm, in which an individual director is a proprietor

Security Deposits

Employee Advance

Advance to Suppliers

Advance Income Tax, including Taxes

Deducted at Source(TDS)

Goods & Service Tax (GST) - Input

Advance to Government Authorities

Interest Accrued on Fixed Deposit

Others

	As at 31 March 2022	As at 31 March 2021
	22,915,000	22,915,000
	26,324	26,324
	-	63,347
	9,022	-
	23,902	23,902
	29,013	29,013
	242,582	161,393
	50,002	50,000
Total	23,295,845	23,268,980



KABERI CONSTRUCTION PVT. LTD.

Sanjay Kumar

Director

KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
CIN: U45209WB2005PTC102898
Notes to Financial Statements for the year ended 31st March 2022
(All amounts in Rupees, unless otherwise stated)

14 TRADE RECEIVABLES

Unsecured, Considered Good

Outstanding for a period exceeding six months from the date they are Due for payment.

Others

Total

As at 31 March 2022	As at 31 March 2021
-	-
-	-
-	-
-	-
-	-

14.1 Trade Receivables aging schedule

Particulars	Outstanding for following periods from due date of payment as at 31-March-2022						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	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-

14.2 Trade Receivables aging schedule

Particulars	Outstanding for following periods from due date of payment as at 31-March-2021						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	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-
Sub-Total	-	-	-	#	-	#	-

13.3 Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member

15 CASH AND CASH EQUIVALENTS

Cash in Hand

Balance with Scheduled Banks :
 On Current Accounts
 On Fixed Deposit

Total

As at 31 March 2022	As at 31 March 2021
8,085	8,585
46,920	79,765
1,500,000	1,500,000
1,555,005	1,588,350



KABERI CONSTRUCTION PVT. LTD.
See chw Osm

Director

KABERI CONSTRUCTION PVT. LTD.
Ablisk Bhowmik

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

16 REVENUE FROM OPERATIONS

Sale of Flat & Garage

REVENUE FROM OPERATIONS (Net)

Year Ended 31 March 2022	Year Ended 31 March 2021
-	-
-	-
-	-
-	-

17 OTHER INCOME

Interest on Fixed Deposit
 Refund From Inland Revenue Authorities(Income Tax Department.)
 Miscellaneous Income

Total

Year Ended 31 March 2022	Year Ended 31 March 2021
90,211	-
-	670
-	-
90,211	670



KABERI CONSTRUCTION PVT. LTD.

Sun Ch. Das

Director

KABERI CONSTRUCTION PVT. LTD.

Ablite Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
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 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

19 EMPLOYEE BENEFITS EXPENSE

Salaries , Wages , Bonus etc
 Contribution to Provident and other Funds
 Staff Welfare Expenses
 Directors' Remuneration

	Year Ended 31 March 2022	Year Ended 31 March 2021
Salaries , Wages , Bonus etc	-	30,400
Contribution to Provident and other Funds	-	0
Staff Welfare Expenses	-	0
Directors' Remuneration	-	-
TOTAL	-	30,400



For KABERI CONSTRUCTION PVT. LTD.

Sev Ch Am

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Bhowm

Director

20 FINANCE CHARGES AND OTHER EXPENSES

Finance Charges - Interest on loan
 Consumption of Stores
 Rent
 Rates and Taxes
 Bank Charges
 Repairs and Maintenance :
 Buildings
 Plant and Machinery
 Others
 Travelling Expenses
 Stationery and Printing
 Consultancy Charges
 Power and Fuel (Electricity)
 Professional Fees
 Audit Fees (Refer Note 20.1 below)
 Other expenses :
 Newspaper Books and periodicals
 Postage & Courier
 Miscellaneous Expenses
 Website Development charges

	Year Ended 31 March 2022	Year Ended 31 March 2021
	-	-
	-	-
	6,500	3,000
	649	649
	-	3,000
	-	-
	-	6,500
	66	3,500
	8,300	33,500
	15,000	
	2,830	12,698
	-	500
Total	33,345	63,347

20.1 Legal & Professional Expenses include :

Amount paid /payable to Auditors
 As Auditors*

- Audit Fees
- Tax Audit Fees
- Limited Reviews
- Others (Certificates, etc.)
- Expenses reimbursed

	15,000	15,000
	-	-
	-	-
	-	-
	-	-



FOR BERI CONSTRUCTION PVT. LTD.

Sun Ch. Pm

Director

FOR BERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

RI CONSTRUCTION PRIVATE LIMITED
J45209WB2005PTC102898
es to Financial Statements for the year ended 31st March 2022
l amounts in Rupees, unless otherwise stated)

Remuneration paid to an individual Directors (included under various expense heads).

- i) Salary
- ii) Monetary value of Perquisites/ Benefits
- Total**

Year Ended 31 March 2022
-
-
-

Year Ended 31 March 2021
-
-
-



RI CONSTRUCTION PVT. LTD.

Sanjeev Kumar

Director

RI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

22 Related Party Disclosure in keeping with Accounting Standard 18 on "Related Party Disclosures".

A) List of Related Parties and their relationship

Ultimate Holding Company (Entity having entire control over the Company)	Nil
Subsidiaries	Nil
Key Management Personnel (KMP)	Mr. Sekhar Chandra Biswas-Director
Relatives of KMP	Nil
Enterprises over which KMP's and/or their relatives are able to exercise significant influence (with whom transactions have taken place during the year)	(i) P.S. Construction - Partnership Firm (A director is also a Partner) (ii) Kaberi Construction - Proprietary Firm (A director is also a Proprietor) (iii) Kaberi Enterprise- Proprietary Firm (A director is also a Proprietor) (iv) Tirupati Construction: Partnership Firm (A director is also a Partner)

B) Particulars of transactions during the year ended 31st March, 2022:

Particulars	Year Ended	Year Ended
	31 March 2022	31 March 2021
I) Ultimate Holding Company		
a) Rendering of Services (Service Income)	-	-
b) Year-end Balances		
i) Receivables	-	-
ii) Shares held by the Holding Company	-	-
iii) Investments	-	-
iv) Payables	-	-
II) Key Management Personnel		
a) Remuneration (Refer Note 20)	-	-
b) Year end Balance - (Payable) / Receivables	-	-



KABERI CONSTRUCTION PVT. LTD.

Sekhar Chandra Biswas

Director

KABERI CONSTRUCTION PVT. LTD.

Ashish Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
 CIN: U45209WB2005PTC102898
 Notes to Financial Statements for the year ended 31st March 2022
 (All amounts in Rupees, unless otherwise stated)

Continuation on 22

22 Related Party Disclosure in keeping with Accounting Standard 18 on "Related Party Disclosures".

Particulars	Year Ended 31-03-22	Year Ended 31-03-21
III) Transactions with the Enterprise over which KMP's and/ or their relatives are able to exercise significant influence		
a) Services received/rendered	-	-
b) Loan Received/Paid	-	-
i) Year-end Balances (net)	22,915,000	22,915,000
i) Receivables	-	-
ii) Shares held	-	-
iii) Investments	-	-
iv) Payables - reflected under Longterm Borrowings	-	-



For KABERI CONSTRUCTION PVT. LTD.

Sou Chir Am

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Bhowmik

Director

Earnings Per Share (EPS) - The numerators and denominators used to calculate Basic and Diluted EPS:

		Year Ended 31 March 2022	Year Ended 31 March 2021
Profit after Tax attributable to the Equity Shareholders (Rs '000)	A	30,820	(111,551)
23.1 Basic			
i. Number of Equity Shares at the beginning of the year		10,000	10,000
ii. Number of Equity Shares issued during the year		-	-
iii. Number of Equity Shares at the end of the year		10,000	10,000
iv. Weighted average number of Equity Shares Outstanding during the year	B	10,000	10,000
v. Nominal Value of each Equity Share (Rs)		10/-	10/-
Basic Earnings per Share (Rs.)	A/B	3.08	(11.16)
23.2 Diluted			
i. Number of Potential Equity Shares at the beginning of the year			
ii. Number of Potential Equity Shares issued during the year			
iii. Number of Potential Equity Shares Converted/forfeited during the year			
iv. Number of Potential Equity Shares at the end of the year			
Diluted Earnings per Share (Rs.)		3.08	(11.16)

24 Accounting Ratios

Current Ratio
 Debt Equity Ratio
 Debt Service Coverage Ratio
 Return on Equity (ROE)
 Inventory Turnover Ratio
 Trade Receivable Turnover Ratio
 Trade Payable Turnover Ratio
 Net Capital Turnover Ratio
 Net profit ratio
 Return on Capital Employed (ROCE)
 Return on Investments

	Year Ended 31 March 2022	Year Ended 31 March 2021
Current Ratio	0.06	-
Debt Equity Ratio	28.67	-
Debt Service Coverage Ratio	-	-
Return on Equity (ROE)	0.04	-
Inventory Turnover Ratio	-	-
Trade Receivable Turnover Ratio	-	-
Trade Payable Turnover Ratio	-	-
Net Capital Turnover Ratio	-	-
Net profit ratio	-	-
Return on Capital Employed (ROCE)	0.05	-
Return on Investments	-	-



FOR KABERI CONSTRUCTION PVT. LTD.

San Ch Om

Director

FOR KABERI CONSTRUCTION PVT. LTD.

Abhik Bhowmik

Director

KABERI CONSTRUCTION PRIVATE LIMITED

CIN: U45209WB2005PTC102898

Notes to Financial Statements for the year ended 31st March 2022

(All amounts in Rupees, unless otherwise stated)

- 25 Effective 1st April, 2014, the company depreciates its fixed assets over the useful life in the manner prescribed in Schedule II of the Companies Act, 2013 as against earlier practiced of depreciating at the rates prescribed in Schedule 14 of the Companies Act 1956.
- 26 The company has not paid any remuneration, including sitting fees, to any of its directors during the year, except those disclosed in note 21.
- 27 There has been no pending litigations as of 31st March, 2022 which has an impact on its financial position as on that date and the company also is not required to make any provisions as of 31st March, 2021, as required to be made under any applicable laws of the land or accounting standards and/or for any material foreseeable losses on any longterm contracts.
- 28 a) These financial statements have been presented in accordance with the provisions set out in Schedule III of the Companies Act, 2013.
- b) Accordingly, the figures for the previous year have been regrouped/rearranged & reclassified wherever found necessary to conform with the current year's presentation.

Signatures to Notes '1' to '28'

For and on behalf of Board of Directors

Shekhar Chandra Biswas
(DIN : 00939257)
Director

Abhik Biswas
(DIN : 07758189)
Director

Kolkata
02nd September, 2022



FOR KABERI CONSTRUCTION PVT. LTD.

Shekhar Chandra Biswas

Director

FOR KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director