

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1(SAHJ), 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
2023-24

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	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	330334241280923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	66,680
	Book Profit under MAT, where applicable	3	68,114
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	17,337
	Interest and Fee Payable	6	1,913
	Total tax, Interest and Fee payable	7	19,250
	Taxes Paid	8	19,500
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 250
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 SXXXXR CXXXXXA BXXXXS in the capacity of
Director having PAN ADZPB4510G from IP address 49.37.10.180 on 28-
Sep-2023 17:18:08 at KOLKATA (Place) DSC SI.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



AACCK8602M0633033424128092348e62f341f3c060498cc235f4fa9a0ce04dd05c9

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

KABERI CONSTRUCTION PRIVATE LIMITED
Balance Sheet as at 31st March 2023

(All amounts in Rupees, unless otherwise stated)

Particulars	Note No.	As at 31 March 2023	As at 31 March 2022
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	3	100,000	100,000
(b) Reserves and Surplus	4	790,505	740,172
(c) Money Received against Share Warrants			
2 Non- Current Liabilities			
(a) Long -Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	6	(7,216)	(7,660)
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
3 Current Liabilities			
(a) Short -Term Borrowings	7	600,000	600,000
(b) Trade Payables	8	10,521,574	10,519,577
(c) Other Current Liabilities	9	12,955,881	12,955,881
(d) Short- Term Provisions	10	17,337	10,944
TOTAL		24,978,080	24,918,912
B ASSETS			
1 Non - Current Assets			
(a) Property, Plant and equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	55,990	68,062
(ii) Intangible Assets	12	-	-
(iii) Capital Work-In-Progress		-	-
(iv) Intangible Asset under Development		-	-
(b) Deferred Tax Assets (Net)	6	-	-
(c) Long-Term Loans and Advances	13	24,550,339	23,295,845
(d) Other Non- Current Assets		-	-
2 Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	14	-	-
(c) Cash and Cash Equivalents	15	371,750	1,555,006
(d) Short term Loans and Advances		-	-
(e) Other Current Assets		-	-
TOTAL		24,978,080	24,918,913

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 23055706BGXXIK9209

Kolkata
02nd September, 2023



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
Statement of Profit and Loss for the year ended 31st March 2023
 (All amounts in Rupees, unless otherwise stated)

Particulars	Note No.	Year Ended 31 March 2023	Year Ended 31 March 2022
I. Revenue from Operations (Gross)	16	-	-
II. Other Income	17	130,212	90,211
III. Total Revenue (I + II)		130,212	90,211
IV. Expenditure :			
Cost of Flat Sold	22	-	-
Employee Benefit Expense	18	-	-
Depreciation and Amortization Expense	12.1	12,071	14,774
Finance and Other Expenses	19	50,027	33,345
Total expenses		62,098	48,119
V. Profit Before Tax (III - IV)		68,114	42,092
VI. Tax expenses			
(1) Current tax		17,337	10,944
Less: Mat Credit Entitlement	26	-	-
(2) Deferred tax		17,337	10,944
		444	328
		17,781	11,272
VII. Profit for the year (V-VI)		50,333	30,820
VII. Earnings per equity share : [Nominal Value per Share Rs 10/- (Previous year Rs. 10/-)]			
(1) Basic		5.03	3.60
(2) Diluted		5.03	3.60

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:23055706BGXXIK9209

Kolkata
 02nd September, 2023



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
Statement of Cash Flow for the period ended 31st March, 2023
(All amounts in Rupees, unless otherwise stated)

	Note	Year ended 31 March, 2023 Rs.	Year ended 31 March, 2022 Rs.
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax		68,114.00	42,092
Adjustments for:			
Depreciation as per books		12,071	14,774
Interest Received		130,212	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		-	-
Other Income		-	-
Operating Profit before Working Capital changes		210,397	147,077
Adjustment for changes in Working Capital:			
(Increase)\Decrease in Trade and other Receivables		(1,254,494.21)	(26,866)
(Increase)\Decrease in Inventories		-	-
Increase\Decrease in Trade payables		8,390.00	(63,344)
Cash Generated from Operations -		(1,035,707)	56,867
Interest paid		-	-
Taxes paid		-	-
Income Tax Refund		-	-
Leave Encashment Paid		-	-
Gratuity Paid		-	-
Donation Received		-	-
Other Miscellaneous Income		-	-
Income from Consultancy		-	-
Net Cash from Operating Activities (A)		(1,035,707)	56,867
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets		-	-
Sale of Fixed Assets		-	-
Interest Received		(130,212)	(90,211)
Net Cash used Investing Activities (B)		(130,212)	(90,211)
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)		(1,165,919)	(33,344)
Opening Balance of Cash and Cash Equivalents		1,555,006	1,588,350
Closing Balance of Cash and Cash Equivalents	14	371,750	1,555,006

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

For and on behalf of Board of Directors

Himanshu Kumar Adhikari
Chartered Accountant
Membership No.-55706
UDIN 23055706BGXXIK9209

Kolkata
02nd September, 2023



Shekhar Chandra Biswas
(DIN - 00939257)
Director

Abhik Biswas
(DIN - 07758189)

For KABERI CONSTRUCTION PVT. LTD.

For KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(All amounts in Rupees, unless otherwise stated)

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

- 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 instalation.
- 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.

Sanjay Kumar

Director

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.

San Ch Am

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Biswas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

3 SHARE CAPITAL

Authorised

2,50,000 (31st March 2022 : 2,50,000) Equity Shares of Rs 10/- each

Issued, Subscribed and Paid up

10,000 (31st March 2022 : 10,000) Equity Shares of Rs 10/- each

Total

As at 31 March 2023	As at 31 March 2022
2,50,000	2,50,000
100,000	100,000
100,000	100,000

3.1 Reconciliation of the number of Equity shares

Particulars	As at 31st March 2023		As at 31st March 2022	
	Number	Amount	Number	Amount
Balance as at the beginning of the year	10,000	100,000	10,000	100,000
Allotted during the year	-	-	-	-
Balance as at the end of the year	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 2023		As at 31st March 2022	
	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.



For KABERI CONSTRUCTION PVT. LTD.
Son Chand Dm

Director

For KABERI CONSTRUCTION PVT. LTD.
Abhik Bhowan

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(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 2023	As at 31 March 2022
740,172	709,352
50,333	30,820
-	-
-	-
-	-
790,505	740,172
790,505	740,172



For KABERI CONSTRUCTION PVT. LTD.

Sanjay Kumar

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Bhowmik

Director

Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

(a) SECURED LOANS

As at 31 March 2023	As at 31 March 2022
-	-
-	-

Total



For KABERI CONSTRUCTION PVT. LTD.
Sd/- Chaudhary

For KABERI CONSTRUCTION PVT. LTD.
Abhik Bhowan

Director

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(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 2023	As at 31 March 2022
(7,216)	(7,660)
(7,216)	(7,660)



For KABERI CONSTRUCTION PVT. LTD.

Sell Chatterjee

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhinav Bhowmik

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

7 SHORT TERM BORROWINGS

SECURED

TOTAL

As at 31 March 2023	As at 31 March 2022
-	-
-	-

UNSECURED

Loan from P.S. Construction - Repayable on demand

TOTAL

As at 31 March 2023	As at 31 March 2022
600,000	600,000
600,000	600,000
600,000	600,000

GRAND TOTAL



For KABERI CONSTRUCTION PVT. LTD.

Sunil Kumar

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhishek Bhowmik

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

8 Trade Payables

Other than Acceptances
Employee Benefits Payable

TOTAL

As at 31 March 2023	As at 31 March 2022
10,521,574	10,519,577
10,521,574	10,519,577

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

As at 31 March 2023	As at 31 March 2022
10,521,574	10,519,577
10,521,574	10,519,577

SI No.	Details of Dues to Micro, Small and Medium Enterprises	2022-23	2021-22
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 date 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-2023					
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues: MSME Other than	2,000			10,519,573.55	2,000
Disputed dues: MSME Other than					
Total	2,000				2,000

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		
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 2023	As at 31 March 2022
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

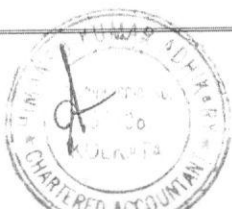
As at 31 March 2023	As at 31 March 2022
17,337	10,944
17,337	10,944

For KABERI CONSTRUCTION PVT. LTD.

Abhishek Bhatnagar

For KABERI CONSTRUCTION PVT. LTD.

Sanjeev Kumar



KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

11	PROPERTY, PLANT AND EQUIPMENT	GROSS BLOCK					ACCUMULATED DEPRECIATION				NET BLOCK
		Cost/ Valuation as at 01/04/2022	Additions during the year	Sales during the year	Adjustment during the year	Cost/ Valuation as at 31/03/2023	As at 01/04/2022	For the Year	On Sales/ Adjustment during the year	As at 31/03/2023	As at 31/03/2023
	Land	-	-	-	-	-	-	-	-	-	-
	Plant & Machinery	367,500	-	-	-	367,500	301,513	12,071	-	313,584	53,916
	Computers	65,764	-	-	-	65,764	65,764	-	-	65,764	-
	Furniture & Fittings	41,500	-	-	-	41,500	39,425	0	-	39,425	2,075
	Vehicle	-	-	-	-	-	-	-	-	-	-
	Total	474,764	-	-	-	474,764	406,702	12,071	-	418,773	55,991
	Previous Year	474,764	-	-	-	474,764	391,926	14,774	-	406,702	68,062



For KABERI CONSTRUCTION PVT. LTD.
San Ch Pm

For KABERI CONSTRUCTION PVT. LTD.
Abhik Biswas

Director

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

12 INTANGIBLE ASSETS	GROSS BLOCK					ACCUMULATED DEPRICIATION				NET BLOCK
	Cost/ Valuation as at 01/04/2022	Additions during the year	Sales during the year	Adjustment during the year	Cost/ Valuation as at 31/03/2023	As at 01/04/2022	For the Year	On Sales/ Adjustment during the year	As at 31/03/2023	As at 31/03/2023
Total	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-

12.1 Details of Depreciation and Amortisation Expenses

	Year Ended 31 March 2023	Year Ended 31 March 2022
Depreciation of Property, Plant and Equipment	12,071	14,774
Amortisation of Intangible Assets	-	-
Net Depreciation Charged to Profit and Loss Statement	12,071	14,774



For KABERI CONSTRUCTION PVT. LTD.
Sanjay Chatterjee

Director

For KABERI CONSTRUCTION PVT. LTD.
Abhishek Bhowmik

Director

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(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 2023	As at 31 March 2022
22,415,000	22,915,000
26,324	26,324
2,006,100	-
-	-
23,902	23,902
29,013	29,013
-	251,604
50,000	50,002
Total	23,295,845

Total



For KABERI CONSTRUCTION PVT. LTD.

Sen Chandra

For KABERI CONSTRUCTION PVT. LTD.

Ashutosh Bhowmik

Director

14 TRADE RECEIVABLES

Others

	As at 31 March 2023	As at 31 March 2022
	-	-
	-	-
Total	-	-

14.1 Trade Receivables aging schedule		Outstanding for following periods from due date of payment as at 31-March-2023						
Particulars			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(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		Outstanding for following periods from due date of payment as at 31-March-2022						
Particulars			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(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						#		#

Balance with Scheduled Banks :
On Current Accounts
On Fixed Deposit

	As at 31 March 2023	As at 31 March 2022
	4,287	8,085
	367,463	46,920
	-	1,500,000
Total	371,750	1,555,006



For KABERI CONSTRUCTION PVT. LTD.
[Signature]

Director

For KABERI CONSTRUCTION PVT. LTD.

Ahlik Bussas

Director

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

16 REVENUE FROM OPERATIONS

Sale of Flat & Garage

REVENUE FROM OPERATIONS (Net)

Year Ended 31 March 2023	Year Ended 31 March 2022
-	-
-	-
-	-
-	-

17 OTHER INCOME

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

Total

Year Ended 31 March 2023	Year Ended 31 March 2022
129,940	90,211
272	-
-	-
130,212	90,211



For KABERI CONSTRUCTION PVT. LTD.

San Ch. Bm

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhishek Buxar

Director

Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

Opening Construction Work in Progress
Add: Cost incurred during the year

Less : Closing Construction Work in Progress

[illegible]

18.1 Details of Purchase of Materials

- Bricks
- Sand
- Cement
- Doors & Windows
- Grills & Windows
- Lift
- Land
- Manhole Cover
- Mosaic
- Plumbing & Sanitary
- Electric Fittings
- Transformer
- Hardware
- Drainage Work
- Paintings
- Steel Plates
- Surveyor Fees
- Brokerage
- Electric Charges
- Labour Charges
- Marble
- Others

[illegible]

Sen Ch. Am

Director

Ablite Burwan

1999

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(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

TOTAL

Year Ended 31 March 2023
0
0
0
-
0

Year Ended 31 March 2022
0
0
0
-
0



For KABERI CONSTRUCTION PRIVATE LIMITED.

Sanjay Chandra

Director

For KABERI CONSTRUCTION PRIVATE LIMITED.

Abhishek Bhatnagar

Director

20 FINANCE CHARGES AND OTHER EXPENSES

Finance Charges - Interest on loan

Consumption of Stores

Rent

Rates and Taxes

Bank Charges

Power and Fuel (Electricity)

Professional Fees

Audit Fees (Refer Note 20.1 below)

Other expenses :

Postage & Courier

Interest on P.Tax

Total

Year Ended 31 March 2023	Year Ended 31 March 2022
-	-
-	-
-	-
25,340	6,500
649	649
-	66
9,000	8,300
15,000	15,000
-	-
-	2,830
38	-
50,027	33,345

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 KABERI CONSTRUCTION PVT. LTD.

Sanjeev Kumar

[Signature]

Director

For KABERI CONSTRUCTION PVT. LTD.

Ashish Kumar

[Signature]

Director

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(All amounts in Rupees, unless otherwise stated)

21

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

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

Year Ended 31 March 2023	Year Ended 31 March 2022
-	-
-	-
-	-



For KABERI CONSTRUCTION PVT. LTD.

Sanjeev Kumar

Director

For KABERI CONSTRUCTION PVT. LTD.

Abhik Banerjee

Director

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(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
Enterprise 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 Parter) (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 Parter)

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

Particulars	Year Ended 31 March 2023	Year Ended 31 March 2022
<u>I) Ultimate Holding Company</u>		
a) Rendering of Services (Service Income)	-	-
b) Year-end Balances		
i) Receivables	-	-
ii) Shares held by the Holding Company	-	-
iii) Investments	-	-
iv) Payables	-	-
<u>II) Key Management Personnel</u>		
a) Remuneration (Refer Note 20)	-	-
b) Year end Balance - (Payable) / Receivables	-	-

FOR KABERI CONSTRUCTION PRIVATE LIMITED
Sekar Chandra BiswasFOR KABERI CONSTRUCTION PRIVATE LIMITED
Ajit Kumar

KABERI CONSTRUCTION PRIVATE LIMITED

Notes to Financial Statements for the year ended 31st March 2023

(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 31/03/2023	Year Ended 31/03/2022
<u>III) Transactions with the Enterprise over which KMP's and/ or their relatives are able to exercise significant influence</u>		
a) Services received/rendered	-	-
b) Loan Recieved/Paid	-	-
i) Year-end Balances (net)		
i) Receivables	22,415,000	22,915,000
ii) Shares held	-	-
iii) Investments	-	-
iv) Payables - reflected under Longterm Borrowings	-	-



KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(All amounts in Rupees, unless otherwise stated)

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

		Year Ended 31 March 2023	Year Ended 31 March 2022
Profit after Tax attributable to the Equity Shareholders (Rs '000)	A	50,333	35,989
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		10,000	10,000
v. Nominal Value of each Equity Share (Rs)	B	10/-	10/-
Basic Earnings per Share (Rs.)	A/B	5.03	3.60
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.)		5.03	3.60

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 2023	Year Ended 31 March 2022
Current Ratio	0.02	0.06
Debt Equity Ratio	0.67	0.71
Debt Service Coverage Ratio	-	-
Return on Equity (ROE)	0.06	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)	0.08	0.05
Return on Investments	-	-



For KABERI CONSTRUCTION PRIVATE LIMITED

Secy. Ch. M.

For KABERI CONSTRUCTION PRIVATE LIMITED

Abhik Boruah

KABERI CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statements for the year ended 31st March 2023
(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 practice 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 long term 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.
- 29 Due to outbreak of COVID-19 globally and in India, the Company's management has made initial assessment of likely adverse impact on business and financial risks, and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.

Signatures to Notes '1' to '29'

For and on behalf of Board of Directors

Shekhar Chandra Biswas
(DIN : 00939257)
Director

Abhik Biswas
(DIN : 07758189)
Director

Kolkata
02nd September, 2023



For KABERI CONSTRUCTION PRIVATE LIMITED

Shekhar Chandra Biswas

For KABERI CONSTRUCTION PRIVATE LIMITED

Abhik Biswas