

Acknowledgement Number:506596321260924

Date of filing : 26-Sep-2024

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2024-25

PAN 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 506596321260924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	2,68,005
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 CXXXXA BXXXXS in the capacity of Director having PAN ADZPB4510G from IP address 49.37.10.120 on 26-Sep-2024 16:22:43 at 45.251.232.147 (Place) DSC SI.No & Issuer 4892830 & 7919367502996383429CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**KABERI CONSTRUCTION PRIVATE LIMITED**  
Balance Sheet as at 31st March 2024

(All amounts in Rupees, unless otherwise stated)

Particulars	Note No.	As at 31 March 2024	As at 31 March 2023
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Share Capital	3	100,000	100,000
(b) Reserves and Surplus	4	523,645	790,505
(c) Money Received against Share Warrants			
<b>2 Non-Current Liabilities</b>			
(a) Long-Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	6	(6,704)	(7,216)
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>3 Current Liabilities</b>			
(a) Short-Term Borrowings	7	600,000	600,000
(b) Trade Payables	8	10,319,575	10,521,574
(c) Other Current Liabilities	9	12,965,880	12,955,880
(d) Short-Term Provisions	10	-	17,337
<b>TOTAL</b>		<b>24,502,396</b>	<b>24,978,080</b>
<b>B ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	46,128	55,990
(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	23,784,319	24,550,339
(d) Other Non-Current Assets		-	-
<b>2 Current Assets</b>			
(a) Inventories	14	-	-
(b) Trade Receivables	15	671,948	371,750
(c) Cash and Cash Equivalents		-	-
(d) Short term Loans and Advances		-	-
(e) Other Current Assets		-	-
<b>TOTAL</b>		<b>24,502,396</b>	<b>24,978,080</b>

The accompanying notes form an integral part of these Financial Statements

In terms of our Report attached

Himansu Kumar Adhikari  
Chartered Accountant  
Membership No - 55706  
UDIN 24055706BKEUBP1334

Kolkata  
02nd September, 2024



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 2024**  
 (All amounts in Rupees, unless otherwise stated)

Particulars	Note No.	Year Ended 31 March 2024	Year Ended 31 March 2023
I. Revenue from Operations (Gross)	16	-	-
II. Other Income	17	-	130,212
III. Total Revenue (I + II)		-	130,212
IV. Expenditure :			
Cost of Flat Sold	22	-	-
Employee Benefit Expense	18	-	12,071
Depreciation and Amortization Expense	12.1	9,863	50,027
Finance and Other Expenses	19	256,485	62,098
Total expenses		266,348	68,114
V. Profit Before Tax (III - IV)		(266,348)	17,337
VI. Tax expenses			
(1) Current tax	26	-	17,337
Less. Mat Credit Entitlement		512	444
(2) Deferred tax		512	17,781
VII. Profit for the year (V-VI)		(266,860)	50,333
VII. Earnings per equity share - [ Nominal Value per Share Rs 10/- (Previous year Rs. 10/-)]		(26.69)	5.03
(1) Basic		(26.69)	5.03
(2) Diluted			

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

In terms of our Report attached

*Himansu Kumar Adhikari*  
 Himansu Kumar Adhikari  
 Chartered Accountant  
 Membership No.-55706  
 UDIN 24055706BKEUBP1334

Kolkata  
 02nd September, 2024



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*

For KABERI CONSTRUCTION PVT. LTD.

*Abhik Biswas*

KABERI CONSTRUCTION PRIVATE LIMITED  
Statement of Cash Flow for the period ended 31st March, 2024  
(All amounts in Rupees, unless otherwise stated)

	Note	Year ended 31 March, 2024 Rs.	Year ended 31 March, 2023 Rs.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Tax		(266,348.00)	68,114
<b>Adjustments for:</b>			
Depreciation as per books		9,863	12,071
Interest Received		-	130,212
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		-	-
		(256,485)	210,397
<b>Operating Profit before Working Capital changes</b>			
Adjustment for changes in Working Capital:			
(Increase)\Decrease in Trade and other Receivables		766,020.00	(1,254,494)
(Increase)\Decrease in Inventories		-	(8,946)
Increase\Decrease in Trade payables		(209,336.00)	-
<b>Cash Generated from Operations -</b>		<b>300,199</b>	<b>(1,053,043)</b>
Interest paid		-	-
Taxes paid		-	-
Income Tax Refund		-	-
Leave Encashment Paid		-	-
Gratuity Paid		-	-
Donation Received		-	-
Other Miscellaneous Income		-	-
Income from Consultancy		-	-
		300,199	(1,053,043)
<b>Net Cash from Operating Activities (A)</b>			
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets		-	-
Sale of Fixed Assets		-	(130,212)
Interest Received		-	(130,212)
<b>Net Cash used Investing Activities (B)</b>			
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeding from Borrowings:			
Secured / Unsecured Loans		-	-
<b>Net Cash from Financing Activities (C)</b>			
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>300,199</b>	<b>(1,183,255)</b>
Opening Balance of Cash and Cash Equivalents		371,750	1,555,006
Closing Balance of Cash and Cash Equivalents	14	671,948	371,750

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

Himansu Kumar Adhikari  
Chartered Accountant  
Membership No -55706  
UDIN -24055706BKUUBP1334

Kolkata  
02nd September 2024



Shekhar Chandra Biswas  
(DIN -00939257)  
Director

Abhik Biswas  
(DIN -07758189)

For KABERI CONSTRUCTION PRIVATE LIMITED  
*Seu-Clw Om*

For KABERI CONSTRUCTION PRIVATE LIMITED  
*Abhik Biswas*

**KABERI CONSTRUCTION PRIVATE LIMITED**  
Notes to Financial Statements for the year ended 31st March 2024  
(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 is 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.
- 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.
  - 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 Prasad*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhishek 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.

*Sanjay Anand*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhik Bhowmik*

Director

**KABERI CONSTRUCTION PRIVATE LIMITED**  
 Notes to Financial Statements for the year ended 31st March 2024  
 (All amounts in Rupees, unless otherwise stated)

**3 SHARE CAPITAL**

**Authorised**

2,50,000 (31st March 2023 : 2,50,000) Equity Shares of Rs 10/- each

**Issued, Subscribed and Paid up**

10,000 (31st March 2023 : 10,000) Equity Shares of Rs 10/- each

Total

As at 31 March 2024	As at 31 March 2023
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 2024	
Number	Amount
10,000	100,000
10,000	100,000

As at 31st March 2023	
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 2024		As at 31st March 2023	
	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.

*Sun Chandra Biswas*

For KABERI CONSTRUCTION PVT. LTD.

*Abhik Biswas*

**KABERI CONSTRUCTION PRIVATE LIMITED**  
 Notes to Financial Statements for the year ended 31st March 2024  
 (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 2024	As at 31 March 2023
	790,505	740,172
	(266,860)	50,333
	-	-
	-	-
	-	-
	523,645	790,505
	523,645	790,505



For KABERI CONSTRUCTION PVT. LTD.

*[Handwritten Signature]*

For KABERI CONSTRUCTION PVT. LTD.

*Ablisk Biswas*

KABERI CONSTRUCTION PRIVATE LIMITED  
Notes to Financial Statements for the year ended 31st March 2024  
(All amounts in Rupees, unless otherwise stated)

5 LONG TERM BORROWINGS (LOAN FUNDS)

(a) SECURED LOANS

Total

As at 31 March 2024	As at 31 March 2023



FOR KABERI CONSTRUCTION PRIVATE LIMITED.

*Sanjay Chandra*

FOR KABERI CONSTRUCTION PRIVATE LIMITED.

*Abhik Bhowmik*

KABERI CONSTRUCTION PRIVATE LIMITED  
 Notes to Financial Statements for the year ended 31st March 2024  
 (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 2024	As at 31 March 2023
(6,704)	(7,216)
(6,704)	(7,216)



For KABERI CONSTRUCTION PVT. LTD.

*Sanjay Chandra*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhijeet Bhowan*

Director

KABERI CONSTRUCTION PRIVATE LIMITED  
 Notes to Financial Statements for the year ended 31st March 2024  
 (All amounts in Rupees, unless otherwise stated)

7 SHORT TERM BORROWINGS

SECURED

TOTAL

As at 31 March 2024	As at 31 March 2023
-	-
-	-

UNSECURED

Loan from P.S. Construction - Repayable on demand

TOTAL

As at 31 March 2024	As at 31 March 2023
600,000	600,000
600,000	600,000

GRAND TOTAL

600,000	600,000
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For KABERI CONSTRUCTION PVT. LTD.

*Sanju Chatterjee*

For KABERI CONSTRUCTION PVT. LTD.

*Abhijeet Biswas*

KABERI CONSTRUCTION PRIVATE LIMITED  
Notes to Financial Statements for the year ended 31st March 2024  
(All amounts in Rupees, unless otherwise stated)

8 Trade Payables

Other than Acceptances  
Employee Benefits Payable

TOTAL

As at 31 March 2024	As at 31 March 2023
10,319,575	10,521,574
10,319,575	10,521,574

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 2024	As at 31 March 2023
-	-
10,319,575	10,521,574
10,319,575	10,521,574

Sl No.	Details of Dues to Micro, Small and Medium Enterprises	2023-24	2022-23
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 buer 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, untill 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-2024

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed dues MSME	-	-	-	-	-
Other than MSME	-	-	-	10,319,574.55	10,319,575
Disputed dues MSME	-	-	-	-	-
Other than MSME	-	-	-	-	-
Total	-	-	-	-	10,319,575

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 MSME	-	2,000.00	-	10,519,573.55	10,521,574
Disputed dues MSME	-	-	-	-	-
Other than MSME	-	-	-	-	-
Total	-	-	-	-	10,521,574

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 2024	As at 31 March 2023
12,955,880	12,955,880
-	-
-	-
-	-
-	-
-	-
10,000	-
-	-
12,965,880	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 2024	As at 31 March 2023
-	-
-	-
-	-
-	-
-	-
-	17,337
-	-
-	-
-	17,337
-	17,337

FOR KABERI CONSTRUCTION PVT. LTD.

Abhijeet Biswas

Director

FOR KABERI CONSTRUCTION PVT. LTD.

Sekhar Bm

Director



KABERI CONSTRUCTION PRIVATE LIMITED  
 Notes to Financial Statements for the year ended 31st March 2024  
 (All amounts in Rupees, unless otherwise stated)

PROPERTY, PLANT AND EQUIPMENT	GROSS BLOCK					ACCUMULATED DEPRICIATION				NET BLOCK
	Cost/ Valuation as at 4/1/2023	Additions during the year	Sales during the year	Adjustment during the year	Cost/ Valuation as at 3/31/2024	As at 4/1/2023	For the Year	On Sales/ Adjustment during the year	As at 3/31/2024	As at 3/31/2024
Land	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	367,500	-	-	-	367,500	313,584	9,863	-	323,447	44,053
Computers	65,764	-	-	-	65,764	65,764	-	-	65,764	-
Furniture & Fittings	41,500	-	-	-	41,500	39,425	0	-	39,425	2,075
Vehicle	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	474,764	-	-	-	474,764	418,773	9,863	-	428,636	46,128
<b>Previous Year</b>	474,764	-	-	-	474,764	406,702	12,071	-	418,773	55,991



For KABERI CONSTRUCTION PVT. LTD.  
*Sen Choudhury*

For KABERI CONSTRUCTION PVT. LTD.  
*Ablin Biswas*



**KABERI CONSTRUCTION PRIVATE LIMITED**

Notes to Financial Statements for the year ended 31st March 2024  
(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

Advance to Land Owners

Interest Accrued on Fixed Deposit

Others

	As at 31 March 2024	As at 31 March 2023
	21,565,000	22,415,000
Security Deposits	26,324	26,324
Employee Advance	25,080	6,100
Advance to Suppliers	-	-
Advance Income Tax, including Taxes Deducted at Source(TDS)	23,902	23,902
Goods & Service Tax (GST) - Input	29,013	29,013
Advance to Government Authorities	2,065,000	2,000,000
Advance to Land Owners	-	-
Interest Accrued on Fixed Deposit	50,000	50,000
Others	-	-
<b>Total</b>	<b>23,784,319</b>	<b>24,550,339</b>



For KABERI CONSTRUCTION PVT. LTD.

*Sunil Chandra*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhijeet Biswas*

Director



**KABERI CONSTRUCTION PRIVATE LIMITED**  
 Notes to Financial Statements for the year ended 31st March 2024  
 (All amounts in Rupees, unless otherwise stated)

16 REVENUE FROM OPERATIONS

Sale of Flat & Garage

REVENUE FROM OPERATIONS (Net)

Year Ended 31 March 2024	Year Ended 31 March 2023
-	-
-	-
-	-
-	-

17 OTHER INCOME

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

Total

Year Ended 31 March 2024	Year Ended 31 March 2023
-	129,940
-	272
-	-
-	130,212



For KABERI CONSTRUCTION PVT. LTD.

*[Handwritten Signature]*

For KABERI CONSTRUCTION PVT. LTD.

*[Handwritten Signature]*



**KABERI CONSTRUCTION PRIVATE LIMITED**  
Notes to Financial Statements for the year ended 31st March 2024  
(All amounts in Rupees, unless otherwise stated)

**20 FINANCE CHARGES AND OTHER EXPENSES**

Finance Charges - Interest on loan  
Consumption of Stores  
Rent  
Rates and Taxes  
Bank Charges  
Power and Fuel ( Electricity)  
Brokerage  
Professional Fees  
Audit Fees ( Refer Note 20.1 below)  
Other expenses :  
Postage & Courier  
Interst on P.Tax

	Year Ended 31 March 2024	Year Ended 31 March 2023
	-	-
	-	-
	-	-
	21,659	25,340
	826	649
	-	-
	200,000	-
	19,000	9,000
	15,000	15,000
	-	-
	-	-
	-	38
<b>Total</b>	<b>256,485</b>	<b>50,027</b>

**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.**

*Sanjiv Chandra*

**Director**

**For KABERI CONSTRUCTION PVT. LTD.**

*Ashutosh Biswas*

**Director**

**KABERI CONSTRUCTION PRIVATE LIMITED**  
 Notes to Financial Statements for the year ended 31st March 2024  
 (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 2024	Year Ended 31 March 2023
-	-
-	-
-	-



For KABERI CONSTRUCTION PVT. LTD.

*Sev Chandra Das*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhik Biswas*

Director

**KABERI CONSTRUCTION PRIVATE LIMITED**  
 Notes to Financial Statements for the year ended 31st March 2024  
 (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) Subsidiaries	Nil 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	Year Ended
	31 March 2024	31 March 2023
<b>I) Ultimate Holding Company</b>		
a) Rendering of Services ( Service Income)	-	-
b) Year-end Balances		
i) Receivables	-	-
ii) Shares held by the Holding Company	-	-
iii) Investments	-	-
iv) Payables	-	-
<b>II) Key Management Personnel</b>		
a) Remuneration (Refer Note 20)	-	-
b) Year end Balance - (Payable) / Receivables	-	-



For KABERI CONSTRUCTION PVT. LTD.

*San Chandra Biswas*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Ashutosh Biswas*

Director

**KABERI CONSTRUCTION PRIVATE LIMITED**  
Notes to Financial Statements for the year ended 31st March 2024  
(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 3/31/2024	Year Ended 3/31/2023
<b>III) Transactions with the Enterprise over which KMP's and/ or their relatives are able to exercise significant influence</b>		
a) Services received/rendered	-	-
b) Loan Recieved/Paid	-	-
i) Year-end Balances (net)		
i) Receivables	-	-
ii) Shares held	21,565,000	22,415,000
iii) Investments	-	-
iv) Payables - reflected under Longterm Borrowings	-	-



For KABERI CONSTRUCTION PVT. LTD.

*Sun Chandra Prasad*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhishek Biswas*

Director

**KABERI CONSTRUCTION PRIVATE LIMITED**  
Notes to Financial Statements for the year ended 31st March 2024  
(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 2024	Year Ended 31 March 2023
<b>Profit after Tax attributable to the Equity Shareholders (Rs '000 )</b>	<b>A</b>	(266,860)	50,333
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>B</b>	10,000	10,000
v. Nominal Value of each Equity Share (Rs)		10/-	10/-
<b>Basic Earnings per Share (Rs.)</b>	<b>A/B</b>	(26.69)	5.03
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			
<b>Diluted Earnings per Share (Rs.)</b>		(26.69)	5.03

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 2024	Year Ended 31 March 2023
Current Ratio	1	
Debt Equity Ratio	0.03	0.02
Debt Service Coverage Ratio	0.96	0.67
Return on Equity (ROE)	-	-
Inventory Turnover Ratio	(0.43)	0.06
Trade Receivable Turnover Ratio	-	-
Trade Payable Turnover Ratio	-	-
Net Capital Turnover Ratio	-	-
Net profit ratio	-	-
Return on Capital Employed (ROCE)	-	-
Return on Investments	(0.43)	0.08



For KABERI CONSTRUCTION PVT. LTD.

*See also pm*

Director

For KABERI CONSTRUCTION PVT. LTD.

*Abhik Bhowan*

Director