

NAME & ADDRESS

M/S. BASUKI CONSTRUCTION

(PROP: KAILASH CHAND AGARWAL)

43, JHEEL ROAD, JADAVPUR

KOLKATA - 700075

STATEMENT OF ACCOUNTS

**BALANCE SHEET AS AT
31ST MARCH, 2021**

**PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED
31ST MARCH, 2021**

**M/S. G GOENKA & ASSOCIATES
CHARTERED ACCOUNTANTS
112, ASHUTOSH MUKHERJEE ROAD
KOLKATA - 700025**

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

Balance Sheet as at 31st March, 2021

I) <u>SOURCES OF FUNDS</u>	<u>SCHEDULE</u>	For the	For the
		year ended 31.03.2021 <u>Rs. P.</u>	year ended 31.03.2020 <u>Rs. P.</u>
<u>CAPITAL FUND</u>			
PROPRIETOR'S CAPITAL ACCOUNT	'1'	10481773.20	12153913.99
<u>LOANS</u>			
SECURED LOANS	'2'	-	3624723.25
UNSECURED LOANS	'2'	235000.00	235000.00
		<u>10716773.20</u>	<u>16013637.24</u>
II) <u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>	'3'	109960.00	380008.00
<u>CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS</u>			
<u>CURRENT ASSETS</u>			
Closing Stock in Hand	'4'	5928500.00	5835800.00
Cash Balance	'5'	49565.47	15008.47
Bank Balances	'6'	17815231.53	9496840.06
Loans , Advances & Deposits	'7'	4644223.26	7619711.26
		28547480.26	23347367.79
Less: Current Liabilities & Provisions	'8'	17830707.06	7333730.55
		<u>10716773.20</u>	<u>16013637.24</u>

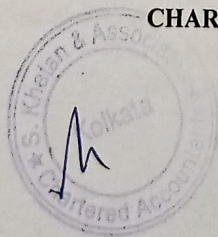
NOTES ON ACCOUNTS

15'

In terms of our attached Audit report of even date

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

For S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regd. No.:330591E



(Signature)
(SHIRISH KHETAN)

PROPRIETOR

Membership No. : 069851

Dated: The 12th Day of January, 2022

BASUKI CONSTRUCTION

(Signature)
Proprietor

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

Trading and Profit & Loss Account for the year ended 31st March, 2021

<u>INCOME</u>	<u>SCHEDULE</u>	For the		For the	
		year ended		year ended	
		31.03.2021		31.03.2020	
		Rs.	P.	Rs.	P.
Sales		16,144,800.00		38067641.00	
Other Income	9'	391,660.24		474525.00	
Finished Product	4'	2,923,500.00		-	
Work - In - Progress (Closing)	4'	3,005,000.00		5835800.00	
		22,464,960.24		44377966.00	
<u>EXPENDITURE</u>					
Work - In - Progress (Opening)		5835800.00		19466330.00	
Purchases	10'	5414130.00		14338571.64	
Carriage Inward		211326.00		-	
Cost of land		3025488.00		-	
Rent		-		41500.00	
Repair and Maintenance		17422.00		11152.41	
Advertisement Expenses		31523.00		8,000.00	
Construction & Development Char	11'	5300079.00		7234567.00	
Architecture Fees		-		35000.00	
Electricity Charges		89529.72		117975.00	
Compensation to employees	12'	215003.00		204314.00	
Staff & Welfare Expenses		3078.00		4930.00	
Conveyance charges		7928.00		-	
Water Connection		-		34012.00	
Rates & Taxes	13'	680079.00		540706.00	
Audit Fees		15000.00		15000.00	
GST Audit Fees		12000.00		-	
Interest		138956.00		73059.00	
Depreciation	3'	20048.00		68437.00	
Other expenses	14'	20136.31		101379.59	
		21,037,526.03		42294933.64	
Profit before Taxation					
(Being Income over Expenditure)		1,427,434.21		2083032.36	
Net Profit Transferred to Proprietor's					
Capital Account.		1,427,434.21		2083032.36	

NOTES ON ACCOUNTS 15'

In terms of our attached Audit report of even date

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

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CHARTERED ACCOUNTANTS

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Kailash Chand Agarwal

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KOLKATA - 700 075

SCHEDULE '3'

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH' 2021

DETAILS OF FIXED ASSETS AND DEPRECIATION PROVIDED THEREON
AS PER INCOME TAX RULE AS ON 31st MARCH' 2021

Description of Fixed Assets	Rate of Depreciation (%)	W.D.V. as on 01.04.2020		Additions / Deletions during the year Amount (Rs P.)	Total Amount (Rs P.)	Depreciation for the year Amount (Rs P.)	W.D.V.as on 31.03.2021	
		Amount (Rs P.)					Amount (Rs P.)	
Computer (Block 40%)								
Computers	40%	4052.00		-	4052.00	1621.00		2431.00
Motor Car (Block 15%)								
Motor Car	15%	291707.00		(250000.00)	41707.00	6256.00		35451.00
Motor bike	15%	23517.00		-	23517.00	3528.00		19989.00
Air Conditioner	15%	45025.00		-	45025.00	6754.00		38271.00
Cycle	15%	2036.00		-	2036.00	305.00		1731.00
CCTV	15%	4344.00		-	4344.00	652.00		3692.00
Furniture and Fixture (Block 10%)								
Fan	10%	1312.00		-	1312.00	131.00		1181.00
Mobile Phone	10%	8015.00		-	8015.00	801.00		7214.00
Total :		380008.00		(250000.00)	130008.00	20048.00		109960.00

NOTE:



BASUKI CONSTRUCTION

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Proprietor

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KOLKATA - 700 075

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021 AND TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT

	<u>AS AT</u> <u>31.03.2021</u> <u>(Rs. P.)</u>	<u>AS AT</u> <u>31.03.2021</u> <u>(Rs. P.)</u>	<u>AS AT</u> <u>31.03.2020</u> <u>(Rs. P.)</u>	<u>AS AT</u> <u>31.03.2020</u> <u>(Rs. P.)</u>
<u>SCHEDULE - '1'</u>				
<u>PROPRIETOR'S CAPITAL ACCOUNT</u>				
Balance as per last Account	12153913.99		20663125.63	
Add : Amount Introduced during the year	50000.00		-	
Add : Net Profit for the year	1427434.21		2083032.36	
	<u>13631348.20</u>		<u>22746157.99</u>	
Less : Amount withdrawn during the year	3149575.00	<u>10481773.20</u>	10592244.00	<u>12153913.99</u>

SCHEDULE - '2'

SECURED LOAN

With State bank of India
(Palbazar Branch)
Against pledged of fixed Deposit

- 3624723.25

UNSECURED LOAN

Nikita Agarwal

235000.00 235000.00 235000.00 3859723.25

SCHEDULE - '4'

CLOSING STOCK

(As taken valued & certified by the Proprietor)
Finished Goods
Work in Progress

2923500.00
3005000.00 5928500.00 5835800.00 5835800.00

SCHEDULE - '5'

CASH BALANCE

Cash in hand
(As per Cash Book and certified
by the Proprietor)

49565.47 15008.47

SCHEDULE - '6'

BANK BALANCES

Cash at Bank
Balances with Scheduled Banks
In Current Account with
State Bank of India, Pal Bazar Branch
Indian Bank, Dhakuria Branch

In Fixed deposit with
State Bank of India, Pal Bazar Branch
(Including Interest accrued)

In Over Draft Account
State Bank of India, Pal Bazar Branch
(Against Pledge of Fixed Deposits)

7123.54 8763.06
2299845.00 6394.00

9833768.24 9481683.00

5674494.75 17815231.53 - 9496840.06



BASUKI CONSTRUCTION
Kailash Chand Agarwal
Proprietor

SCHEDULE - ' 7 '**LOANS, ADVANCES & DEPOSITS****LOANS & ADVANCES****(As confirm & Certified by the Proprietor)****Advance against Land**

Subrata Saha	1450000.00	1450000.00
4A Dhakuria Road	2056000.00	2006000.00
2A Dhakuria Road	-	2496923.00
Mina Adhikari	-	221427.00
Debabrata Saha	100000.00	100000.00
Ganapati Das Naskar	100000.00	100000.00
Hirannamay Das	100000.00	100000.00
Kalyan Das Naskar	100000.00	100000.00
Madhu Sardar	300000.00	300000.00
Mukul Das	100000.00	100000.00
Sumit Ghosh	300000.00	300000.00
Nityananda Adhikari	-	283138.00
Ratna Nath (Purbachal)	-	24000.00
	<u>4606000.00</u>	<u>7581488.00</u>

ADVANCES**(Recoverable In Cash Or In Kind)**

GST Receivable	24206.26	24206.26
Service tax Cenvat	8181.00	8181.00
Service Tax	5836.00	5836.00
	<u>38223.26</u>	<u>38223.26</u>
	<u>4644223.26</u>	<u>7619711.26</u>

SCHEDULE - ' 8 '**CURRENT LIABILITES****SUNDRY CREDITORS****(As Confirm & Certified by the Proprietor)****FOR PURCHASES**

<u>1890470.38</u>	<u>2243827.55</u>
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FOR EXPENSES

Audit Fees Payable	30000.00	15000.00
Electricity Expenses Payable	3170.00	-
Accounting Charges Payable	68000.00	53000.00
Salary Payable	23000.00	20000.00
	<u>124170.00</u>	<u>88000.00</u>

FOR OTHER FINANCES

GST Payable	190368.68	-
TDS Payable	6998.00	5703.00
	<u>197366.68</u>	<u>5703.00</u>

Advance from Customers against Flats Booking

Ess Kay Enterprises	1000000.00	1000000.00
Kalyan Bhattejee	50000.00	50000.00
Kanika Chakraborty	850000.00	-
Probodh Ku Patra	533000.00	-
Subhramshu Chatterjee	4680000.00	-
Dipan Kumar Patra	1066000.00	1066000.00
Buddha Dev Biswas	150000.00	150000.00
Satanuba Saha	4578300.00	1017400.00
Mahuya Ghosh	1668600.00	670000.00
Krishnasish Roy/Sunita Roy	1042800.00	1042800.00
	<u>15618700.00</u>	<u>4996200.00</u>
	<u>17830707.06</u>	<u>7333730.55</u>



BASUKI CONSTRUCTION

Kaishik and Arun
Proprietor

SCHEDULE - '9'
OTHER INCOME

Interest Recd on F.D.

391660.24

474525.00

SCHEDULE - '10'
PURCHASES

Cement	1181338.00	1864886.18	
Alluminium	-	587900.00	
Building Materials	695395.00	4140469.00	
Electrical goods	-	307770.62	
Grill	680669.00	630707.75	
Paint	169200.00	467701.86	
Iron	400898.00	3767468.71	
Wood	314722.00	188056.88	
lock	-	13332.14	
Lift	260000.00	400500.00	
Marble	1168152.00	928712.78	
Sanitary	543756.00	1041072.49	
Others	-	(6.77)	14338571.64
	<u>5414130.00</u>		

SCHEDULE - '11'
Construction & Development Charges

Construction /Labour Charges
Daily Labour Charges

5243841.00	7136530.00	
<u>56238.00</u>	<u>5300079.00</u>	<u>98037.00</u>
		<u>7234567.00</u>

SCHEDULE - '12'
COMPENSATION TO EMPLOYEES

Salary
Accounting Charges

200003.00	189314.00	
<u>15000.00</u>	<u>215003.00</u>	<u>15000.00</u>
		<u>204314.00</u>

SCHEDULE - '13'
RATES & TAXES

Trade Licence Fees Paid
Property Tax
KMC Tax

1150.00	-	
617304.00	-	
<u>61,625.00</u>	<u>680079.00</u>	<u>540,706.00</u>
		<u>540706.00</u>

SCHEDULE - '14'
OTHER EXPENSES

Bank Charges	10251.48	6413.94	
Legal & Consultancy Charges	-	13175.00	
Delivery Charges	-	12340.00	
General Expenses	3466.83	30074.65	
Survey Charges	2000.00	14700.00	
Hira Payment	-	14640.00	
Printing & Stationery	4418.00	10036.00	101379.59
	<u>20136.31</u>		



BASUKI CONSTRUCTION

Kailash and Arun

Proprietors

SCHEDULE - ' 15 '

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of Financial Statement

- 1) (a) The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles as adopted consistently by the Firm.
- (b) The Firm generally follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- 2) Inventories are valued at cost or estimated net realisable value, whichever is lower.
- 3) Depreciation on Fixed Assets had been charged on the basis of W.D.V

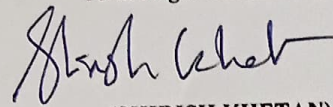
SIGNED FOR IDENTIFICATION

P - 68 B, CIT ROAD, KANKURGACHHI,
KOLKATA - 700 054

Dated: The 12th Day of January, 2022



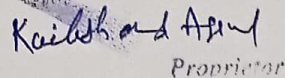
For S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regd. No.:330591E



(SHIRISH KHETAN)
PARTNER

Membership No. : 069851

BASUKI CONSTRUCTION


Proprietor