

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[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]

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN AABCP5653Q

Name PURBASHA BUILDERS PRIVATE LIMITED

Address GROUND FLOOR, PURBASHA, S B GORAI ROAD, ASANSOL, BURDWAN, PASCHIM BARDHAMAN, 32-West Bengal, 91-INDIA, 713304

Status Pvt Company

Form Number

ITR-6

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number 728419371171022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		18,54,200
	Book Profit under MAT, where applicable	2	10,78,843
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	4,82,092
	Interest and Fee Payable	5	4,101
	Total tax, interest and Fee payable	6	4,86,193
	Taxes Paid	7	6,06,755
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 1,20,560
	Accreted Income as per section 115TD	9	0
Accreted Income & Tax Details	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 PURBASHA BUILDERS PRIVATE LIMITED in the capacity of Managing Director having

PAN AARPL9228L from IP address 106.211.151.43 on 17-Oct-2022 DSC SI.No & Issuer 294762641108

& 294762641108CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

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Barcode/QR code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], 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 AABCP5653Q

Name PURBASHA BUILDERS PRIVATE LIMITED

Address GROUND FLOOR, PURBASHA, S B GORAI ROAD, ASANSOL, ASANSOL, PASCHIM BARDHAMAN, 32-West Bengal, 91-INDIA, 713304

Status 7-Private company Form Number ITR-6

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 484180371311023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,35,260
	Book Profit under MAT, where applicable	3	2,54,501
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	2,95,168
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	2,95,168
	Taxes Paid	8	6,07,673
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,12,510
	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 SANCHITA LAIK in the capacity of Director having PAN AARPL9228L from JP address 47.11.205.111 on 31-Oct-2023 15:15:46 at ASANSOL (Place) DSC SI.No & Issuer 4777172 & 294762641108CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

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Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)), 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 AABCP5653Q

Name PURBASHA BUILDERS PRIVATE LIMITED

Address , PURBASHA , S B GORAI ROAD, ASANSOL, BURDWAN , PASCHIM BARDHAMAN , 32-West Bengal, 91-INDIA,
713304

Status 7-Private company Form Number ITR-6

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 687656001081124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	19,67,080
	Book Profit under MAT, where applicable	3	9,39,206
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	5,11,441
	Interest and Fee Payable	6	4,998
	Total tax, interest and Fee payable	7	5,16,439
	Taxes Paid	8	5,16,460
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 20
	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

Income Tax Return electronically transmitted on 08-Nov-2024 21:07:13 from IP address 27.60.180.8
and verified by SANCHITA LAIK having PAN AARPL9228L on 08-Nov-2024 using
paper-ITR-Verification Form /Electronic Verification Code generated through mode

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDEPENDENT AUDITOR'S REPORT

To the Members of **PURBASHA BUILDERS PRIVATE LIMITED**

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Standalone Financial Statements of PURBASHA BUILDERS PRIVATE LIMITED, which comprise the Standalone Balance sheet as at **March 31, 2024**, and the Standalone statement of Profit and Loss for the year then ended, and Notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at **March 31, 2024**, and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report, but does not include the standalone Financial Statements and our auditor's report thereon.

Our opinion on the standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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



Management's Responsibilities for the Standalone Financial Statements

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

In preparing the Standalone Financial Statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Standalone Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone Financial Statements, including the disclosures, and whether the standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended **March 31, 2024** and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we report that the said order does not apply to the company.
2. (A) As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Standalone Balance Sheet and the Standalone Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on **March 31, 2024** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2024** from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls is not applicable to the company.
- g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us.
- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.
- d)
- i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



- ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall: *
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) (i) and (d) (ii) contain any material mis-statement.
- e) The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.
- (C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:
- The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.
- (D) Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software. Hence, we are unable to comment on audit trail feature of the said software.

Place: Asansol
Date: 04.09.2024



For DBSAN & CO
Chartered Accountants
ICAI Firm Reg. Number: 325798E

A handwritten signature in black ink, appearing to be "B. Biswas".

(B. BISWAS)
Partner

Membership No. 056220
UDIN: 24056220 BKC PHW9424

Balance Sheet as at 31st March, 2024

I. Equity and Liabilities	Schedule	2023-2024	2022-2023
<u>1. Shareholders Fund</u>			
a) Share Capital	1	5,00,000.00	5,00,000.00
b) Reserve and Surplus	2	4,57,96,288.73	4,35,64,508.36
c) Money Received against Share Warrants		NIL	NIL
<u>2. Share Application Money</u>			
Pending for Allotment		NIL	NIL
<u>3. Non Current Liabilities</u>			
a) Long Term Borrowings	3	4,00,000.00	4,00,000.00
b) Deffered Tax Liabilities (Net)		NIL	NIL
c) Other Long Term Liabilities		NIL	NIL
d) Long Term Provisions		NIL	NIL
<u>4. Current Liabilities</u>			
a) Short Term Borrowings	4	80,11,133.96	1,17,75,266.92
b) Trade Payables	5	4,93,750.00	55,53,595.00
c) Other Current Liabilities	6	7,58,459.02	7,50,000.00
d) Short Term Provisions		NIL	NIL
Grand Total		5,59,59,631.71	6,25,43,370.28
<u>II. Assets</u>	<u>Schedule</u>	<u>2023-2024</u>	<u>2022-2023</u>
<u>1. Non Current Assets</u>			
a) Fixed Assets			
i) Tangible Assets	7	49,23,852.10	54,10,978.79
ii) Intangible Assets		NIL	NIL
iii) Capital Work in Progress		NIL	NIL
iv) Intangible Assets under Development		NIL	NIL
b) Non-Current Investment	8	1,93,66,998.88	2,01,63,222.82
c) Deffered tax Assets (Net)			
d) Long Term Loans & Advances			
e) Other Non-Current Assets		NIL	NIL
<u>2. Current Assets</u>			
a) Investments		NIL	NIL
b) Inventories	9	3,40,220.00	27,49,756.00
c) Trade Receivable		NIL	NIL
d) Cash and Cash Equivalents	10	81,76,252.43	1,04,05,352.67
e) Short Term Loans and Advance			
f) Other Current Assets	11	2,31,52,308.30	2,38,14,060.00
Grand Total		5,59,59,631.71	6,25,43,370.28

Place : Asansol
Date : 04.09.2024

(0.00)
FOR M/S D B S A N & CO
Chartered Accountants

[B. BISWAS]
PARTNER



UDIN: 24056220 BKCPHW9424

PURBASHA BUILDERS PVT. LTD.

Lipi Laik

DIRECTOR

PURBASHA BUILDERS PVT. LTD.

Sanchita Laik

DIRECTOR

Purbasha Builders Pvt. Ltd.
S. B. Gorai Road, Asansol

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2024

Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
CONTINUING OPERATIONS		Amount (Rs.)	Amount (Rs.)
Income			
Revenue From Operations			2,50,000.00
Other income (Schedule-13)		23,18,843.84	20,93,259.56
Total (I)		23,18,843.84	23,43,259.56
Expenses (Schedule-14)			
(a) Purchase of Traded Goods		NIL	NIL
(b) Changes in Inventory		-	(14,38,072.90)
(c) Employee Benefit Expenses		1,80,000.00	7,15,990.00
(d) Finance Costs		1,20,143.00	1,12,077.00
(e) Depreciation and amortisation expense		1,14,455.88	6,99,869.82
(f) Other expenses		9,65,038.84	19,98,895.05
Total (II)		13,79,637.72	20,88,758.97
Profit before exceptional and extraordinary items and tax (I) -(II)		9,39,206.12	2,54,500.59
Extraordinary items		NIL	NIL
Profit before tax (III)		9,39,206.12	2,54,500.59
Tax expense: (IV)			
(a) Current tax		NIL	NIL
(e) Deferred tax		NIL	NIL
		NIL	NIL
Profit from continuing operations (A) [(III) - (IV)]			
Profit for the year		9,39,206.12	2,54,500.59
Earning per Share [Nominal value of Rs 10 each (As on March 31, 2024: Rs 10)]			
Basic		1.88	0.51
Diluted			
Weighted average number of shares outstanding used in computing EPS		NIL	NIL
Basic			
Diluted			
Significant Accounting Policies and Notes on Accounts			

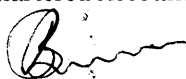
The Notes referred to above form an integral part of the Statement of Profit & Loss

In terms of our report attached

For and on behalf of the Board of Directors

For D B S A N & CO

Chartered Accountants



[B. BISWAS]

PARTNER

Place : Asansol

Date : 04.09.2024



PURBASHA BUILDERS PVT. LTD.

Lipi Laik

DIRECTOR

PURBASHA BUILDERS PVT. LTD.

Sanchita Laik

DIRECTOR

Purbasha Builders Pvt. Ltd.
S. B. Gorai Road, Asansol

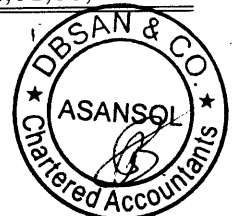
	2023-2024	2022-2023
<u>Schedule - 1</u>		
<u>Authorised Capital</u>		
50000 Equity Share of Rs. 10/- each	5,00,000.00	5,00,000.00
<u>Issued, Subscribed and fully Paid-up Shares</u>		
50000 Equity Share of Rs. 10/- each	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00
<u>Schedule - 2</u>		
<u>Reserve & Surplus</u>		
Balance B/F	4,35,64,508.36	4,24,68,593.85
Add : Net Loss This year	9,39,206.12	2,54,500.59
Add : Rent from ICICI Bank	8,83,239.00	8,52,684.00
Add : Rent from Chennai Network	1,93,200.00	1,93,200.00
Add : Rent from Flat & Shop	60,000.00	45,000.00
Add : Rent from Ashrafi Enterprise	2,16,000.00	
Add : Rent from AYE Finance Pvt Ltd	1,10,000.00	
Add : TDS & GST Received	2,63,239.02	3,74,421.58
Add : I. Tax Refund	3,12,505.00	1,86,820.00
Add : Purbasha International Hotel	1,25,303.25	1,23,735.00
	4,66,67,200.75	4,44,98,955.02
Less : Tax & Other Payments	8,70,912.02	9,34,446.66
	4,57,96,288.73	4,35,64,508.36
<u>Schedule - 3</u>		
<u>Long Term Borrowings</u>		
	4,00,000.00	4,00,000.00
	4,00,000.00	4,00,000.00
<u>Schedule - 4</u>		
<u>Short Term Borrowings</u>		
Punjab National Bank (O/D-0053)	(82,849.01)	1,17,75,266.92
ICICI Bank-192605000606 (C/A)	80,93,982.97	
	80,11,133.96	1,17,75,266.92
<u>Schedule - 5</u>		
<u>Trade Payable</u>		
Advance from Customers	-	51,41,845.00
Security Deposit from ICICI Bank	1,95,750.00	1,95,750.00
Security Deposit	30,000.00	30,000.00
Security Deposit for Rent -1	24,000.00	24,000.00
Security Deposit for Rent -2	1,20,000.00	1,20,000.00
Security Deposit for Rent -3	42,000.00	42,000.00
Security Deposit from Ashrafi Enterprise	28,000.00	
Security Deposit from AYE Finance Pvt Ltd	54,000.00	
	4,93,750.00	55,53,595.00
<u>Schedule - 6</u>		
<u>Other Current Liabilities</u>		
Liabilities for Audit Fees	30,000.00	30,000.00
Liability for Director Salary	7,20,000.00	7,20,000.00
GST Payable	8,459.02	
	7,58,459.02	7,50,000.00
<u>Schedule - 8</u>		
<u>Non-Current Investment</u>		
Mutual Fund	20,00,000.00	20,00,000.00
Fixed Deposit & Accrued Interest	1,26,68,131.84	1,35,89,659.03
Investment in Purbasha International Hotel	46,98,867.04	45,73,563.79
	1,93,66,998.88	2,01,63,222.82

PURBASHA BUILDERS PVT. LTD.

Lipi Laik
DIRECTOR

PURBASHA BUILDERS PVT. LTD.

Sanchita Laik
DIRECTOR



Schedule - 9Inventories

Work-In-Progress	63,220.00	24,72,756.00
Pond	2,77,000.00	2,77,000.00
	<u>3,40,220.00</u>	<u>27,49,756.00</u>

Schedule - 10Cash and Cash Equivalents

Cash In Hand (As certified by the Directos)	36,442.16	36,442.16
Axis Bank-150010200000365	50,652.82	15,481.82
State Bank of India-11214103945	58,668.50	2,49,317.50
ICICI Bank-192605000862 (C/A)	80,18,382.72	18,736.72
United Bank of India-139705Q012564	12,106.23	1,00,19,332.55
ICICI Bank-192605000606 (C/A)		66,041.92
	<u>81,76,252.43</u>	<u>1,04,05,352.67</u>

Schedule - 11Other Current Assets

Land at Satasa	4,00,500.00	4,00,500.00
Advance for Land	10,00,000.00	10,00,000.00
Advance Tax	-	3,00,000.00
T D S	-	2,91,883.00
T C S		15,790.00
Land (Incl. Purchase)	2,15,61,034.00	2,15,61,034.00
Rent Receivable	1,54,103.20	2,43,953.00
GST Receivable	36,671.10	900.00
	<u>2,31,52,308.30</u>	<u>2,38,14,060.00</u>

Schedule - 12Sales

Flat & Shop Sales	NIL	2,50,000.00
	<u>NIL</u>	<u>2,50,000.00</u>

Schedule - 13Other Income

Interest Income	20,85,607.00	18,59,210.00
Dividend Received	1,88,328.92	2,06,896.56
I. Tax Refund Interest	12,505.00	-
Misc. Receipts	32,402.92	27,153.00
	<u>23,18,843.84</u>	<u>20,93,259.56</u>

Schedule - 14Purchase of Traded Goods

NIL	NIL
-----	-----

Employee Benefit Expenses

Salary & Wages	1,80,000.00	7,15,990.00
Labour Charges	-	-
	<u>1,80,000.00</u>	<u>7,15,990.00</u>

Finance Costs

Bank Interest	1,20,143.00	1,12,077.00
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Depreciation and amortisation expenses

Depreciation	1,14,455.88	6,99,869.82
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PURBASHA BUILDERS PVT. LTD.

Lipi Laik

DIRECTOR

PURBASHA BUILDERS PVT. LTD.

Sanchita Laik

DIRECTOR



Other expenses

Audit Fees	30,000.00	30,000.00
Asansol Municipal Corporation	44,834.00	24,795.00
Bank Charges	14,278.84	17,972.77
Car Tax		23,008.00
Director's Salaries		7,20,000.00
New Car Registration & Others		1,55,213.00
Electric Bill	72,951.00	2,12,585.00
Fuel Expenses	1,13,113.00	1,16,118.28
Insurance	46,246.00	23,000.00
Lift Maintenance	11,000.00	11,000.00
Land Registry Expenses		11,000.00
Medical Expenses	43,700.00	2,01,750.00
Misc. Expenses	15,250.00	17,300.00
Office Expenses	44,999.00	32,583.00
Prof. Tax	7,000.00	-
Plumbing Expenses		3,000.00
Printing & Stationery		6,000.00
Repair & Maintenance	95,688.00	56,200.00
ROC Expenses	27,500.00	27,540.00
Road Tax (XUV-500)		69,000.00
Subscription & Doantion	20,000.00	34,500.00
Interior Decoration Expenses		60,000.00
Telephone Charges		5,537.00
Trade Licence	13,750.00	17,000.00
Commission on Land	9,000.00	10,000.00
Car Repairing Expenses	21,000.00	-
Consultany Expenses	15,000.00	
Decorator Expenses	10,000.00	
Fire Extinguisher	9,200.00	
Hardware Expenses	24,400.00	
Land Development Expenses	2,00,029.00	
Land Survey Expenses	8,000.00	
Painting Expenses	23,800.00	
Pest Control Expenses	5,000.00	
Wallpaper Purchase	9,300.00	
Water Tax	30,000.00	46,953.00
Finance Charges on Car Loan		66,840.00
	<u>9,65,038.84</u>	<u>19,98,895.05</u>



PURBASHA BUILDERS PVT. LTD.

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Sanchita Laik

DP 10103

M/S PURBASHA BUILDERS PRIVATE LIMITED

Schedule - 7

Fixed Assets as per Company Format (Tangible and Intangible Assets) as on 31.03.2024

Sl. No.	Particulars	Gross Block					
		As at 31st Mar-2023	Addition	Sales	Dep. (%)	Depreciation	As at 31st Mar-2024
1	Building	89,215.73			4.87%	4,344.81	84,870.92
2	Banquet Hall	4,79,985.22			4.87%	23,375.28	4,56,609.94
3	Hall Room at Apurba Complex	1,84,139.12			4.87%	8,967.58	1,75,171.54
4	Commercial Complex at	8,65,991.85			4.87%	42,173.80	8,23,818.05
	Total (A)	16,19,331.91				78,861.47	15,40,470.44
5	Air Conditioner	16,441.02			18.10%	2,975.82	13,465.20
6	Fire Extinguisher	23,308.27			18.10%	4,218.80	19,089.47
7	Plant & Machinery	584.23			18.10%	105.75	478.48
8	Refrigerator	276.36			18.10%	50.02	226.34
9	Laptop	1,258.34			18.10%	227.76	1,030.58
10	Printer	598.99			18.10%	108.42	490.57
11	Inverter	19,695.56			18.10%	3,564.90	16,130.66
12	Television	18,224.58			18.10%	3,298.65	14,925.93
13	EPBX	1,539.40			18.10%	278.63	1,260.77
14	Generator	1,555.49			18.10%	281.54	1,273.95
15	Mobile	8,454.95			18.10%	1,530.35	6,924.60
16	Furniture & Fixture	88,371.42			18.10%	15,995.23	72,376.19
17	XUV 500	4,21,510.90			18.10%		4,21,510.90
18	Ford Eco Sports	4,00,570.82		4,00,570.82			
19	Tata Nexon EV XZ	11,34,274.24			18.10%		11,34,274.24
20	Creta	14,36,097.77			18.10%		14,36,097.77
21	Kent RO		7,900.00		18.10%	1,429.90	6,470.10
	Total (B)	35,72,762.33	7,900.00	4,00,570.82		34,065.77	31,46,025.75
22	Computer	8,445.55			18.10%	1,528.64	6,916.91
	Total (C)	8,445.55				1,528.64	6,916.91
22	Gold	2,10,439.00	20,000.00				2,30,439.00
	Total (D)	2,10,439.00	20,000.00				2,30,439.00
	Total (A+B+C+D)	54,10,978.79	27,900.00	4,00,570.82		1,14,455.88	49,23,852.10

Lipi Laik
DIRECTOR

M/S PURBASHA BUILDERS PVT. LTD.

Sanchita Laik
DIRECTOR



Name of the Co : PURBASHA BUILDERS PRIVATE LIMITED

Address of the Company : 63 S.B. GORAI ROAD, ASANSOL, DIST. PASCHIM BARDHAMAN

Significant Accounting Policies and Notes on Accounts

Corporate Information

PURBASHA BUILDERS PRIVATE LIMITED is a private company domiciled in the India and incorporated under the provisions of the Companies Act, 1956. It is engaged in the Promoter/ Developer activity.

1. Significant accounting policies

1.1. Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (India GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

1.2 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Name of the Co : PURBASHA BUILDERS PRIVATE LIMITED

Address of the Company : 63 S.B. GORAI ROAD, ASANSOL, DIST. PASCHIM BARDHAMAN

Significant Accounting Policies and Notes on Accounts

1.3 Tangible fixed assets

Fixed Assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

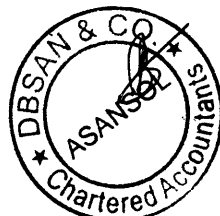
Subsequent expenditure related to an item of fixed assets is added to its book value only if it increases the future benefits from the existing assets beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and

PURBASHA BUILDERS PRIVATE LIMITED

Lipi Laik
DIRECTOR

PURBASHA BUILDERS PVT. LTD.

Sanchita Laik
DIRECTOR



maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

1.4 Depreciation on tangible fixed assets

Depreciation on fixed assets is calculated on a written down value basis so as to write off the cost of the assets over the useful lives and for assets acquired prior to April 01, 2017, the carrying amount as on April 01, 2017 is depreciated over the remaining useful life based on an evaluation pursuant to Schedule II of the Company Act 2013. The life of the Fixed Assets reviewed by the management for calculating depreciation which differs from the useful life of the Assets as per Companies Act.

1.5 Borrowing Costs

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the agreement of borrowing.

1.6 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

1.7 Income Taxes

Tax expenses comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

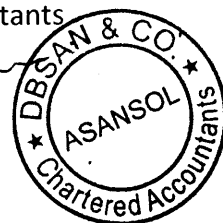
1.8 Cash and cash equivalents

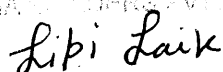
Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

Place: Asansol
Date: 04.09.2024

For M/S D B S A N & CO
Chartered Accountants


(B. BISWAS)
Partner




DIRECTOR

MURBASHA BUILDERS PVT. LTD.

DIRECTOR