

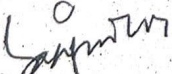
AUDITOR'S REPORT

TO THE PARTNERS,
B. S. Enterprise

We have audited the attached Balance Sheet of B. S. Enterprise of 359, Dumdum Park, Kolkata 700055, as at 31st March 2023, and also attached Statement of Profit & Loss Account for the year ended on that date.

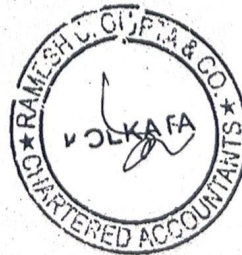
1. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
2. further to our comments in the Annexure referred to above we report that
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our Audit.
 - (ii) In our opinion, proper books of accounts as required by law, have been kept by the proprietor so far as appears from our examination of those books.
 - (iii) The Balance Sheet and Statement of Profit & Loss dealt with by this report are agreement with the books of accounts
 - (iv) In our opinion the Balance Sheet and Statement of Profit & Loss comply with the accounting standards issued by the Institute of the Chartered Accountants of India
 - (v) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read with notes thereon, if any, give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of Balance Sheet of the state of affairs of the assessee as at 31st March 2023,
 - b) In the case Statement of Profit & Loss, Profit of the assessee for the year ended on that date.

For Ramesh C. Gupta & Co,
Chartered Accountants


Swarnendu Majumdar
(Partner)

M.No:062277
Kolkata

Dated: 26th September, 2023
UDIN 23062277BGXZGB4590

**BRANCHES**

• MUMBAI (THANE) • GANGTOK • RAIPUR • GUWAHATI • PORT BLAIR •

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	B S Enterprise
Address	359, Dumdum Park, NORTH 24 PARGANAS 32-West Bengal, 91-India, Pincode - 700055
PAN	AAMFB9975D
Aadhaar Number of the assessee, if available	

- We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 359 Dumdum Park, Kolkata 700055 and 0 branches.
- We report the following observations/comments/discrepancies/inconsistencies if any:
 - Subject to above,-
 - We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
 - In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
 - In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
 - In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and
 - In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
 - The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 - In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	Swarnendu Majumdar
Membership Number	062277
FRN(Firm Registration Number)	
Address	11, Srinath Das Lane, Bowbazar S.O (Kolkata), Kolkata KOLKATA, 32-West Bengal, 91-India, Pincode - 700012
Date of signing Tax Audit Report	26-Sep-2023
Place	27.131.213.202
Date	30-Sep-2023

This form has been digitally signed by SWARNENDU MAJUMDAR having PAN AIHPM1241L from IP Address 27.131.213.202 on 30/09/2023 06:55:45 PM Dsc Sl.No and issuer 157340239429214CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

B. S. ENTERPRISE
Biplab Saha.
Partner

B. S. ENTERPRISE
Indip Saha.
Partner



B S Enterprise
359, Dumdum Park, Kolkata 700055

Balance Sheet as at 31st March 2023

(Amount in Rs.)

Particulars		Note	31 March 2023	31 March 2022
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	1	1,01,18,754	86,94,131
			1,01,18,754	86,94,131
2	Non-current liabilities			
(a)	Long-term borrowings		21,50,000	21,50,000
			21,50,000	21,50,000
3	Current liabilities			
(b)	Trade payables	3	10,07,347	5,73,165
(c)	Other current liabilities	4	6,41,433	47,00,057
(d)	Short-term provisions	5	59,730	45,350
			17,08,510	53,18,572
	Total		1,39,77,264	1,61,62,703
II	ASSETS			
1	Non-current assets			
(i)	Property, Plant and Equipment		29,704	33,996
(d)	Long Term Loans and Advances	9	25,43,000	21,43,000
(e)	Other non-current assets		-	3,16,689
			25,72,704	24,93,685
2	Current assets			
(b)	Inventories	6	8,04,844	1,23,22,344
(d)	Cash and bank balances	8	1,86,603	13,09,498
(e)	Short Term Loans and Advances	9	7,500	37,176
(f)	Other current assets	10	1,04,05,613	-
			1,14,04,560	1,36,69,018
	Total		1,39,77,264	1,61,62,703

The accompanying notes are an integral part of the financial statements

For
Ramesh C Gupta & Co.,
Chartered Accountants

Ramesh C Gupta

CA Swarnendu Majumdar
Partner

Membership No 062277

Date & Place 26.09.2023, Kolkata

VO IN = 23062277 BC x 2



B. S. ENTERPRISE

Biplab Saha
Partner

B. S. ENTERPRISE

Indip Datta
Partner

B S Enterprise

359, Dumdum Park, Kolkata 700055

Statement of Profit and Loss for the year ended 31st March, 2023

		(Amount in Rs.)	
		31 March 2023	31 March 2022
	Particulars	Note	
I	Revenue from operations	11	33,50,603
II	Other Income		171
III	Total Income (I+II)		33,50,774
IV	Expenses:		
(a)	Cost of goods sold	12	15,92,231
(b)	Employee benefits expense	13	12,000
(c)	Finance costs	14	8,82,851
(d)	Depreciation and amortization expense		4,943
(e)	Other expenses	15	2,70,336
V	Total expenses		27,62,361
IV	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (II-III)		5,88,413
VI	Exceptional Items (specify nature & provide note/delete if none)		
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		5,88,413
VIII	Extraordinary Items (specify nature & provide note/delete if none)		
VI	Profit before, partners' remuneration and tax (III-V)		5,88,413
VII	Partners' remuneration*		4,43,047
VIII	Profit before tax (IX- X)		1,45,366
(a)	Current tax		45,350
X	Profit/(Loss) for the period from continuing operations (VII-IX)		1,00,016
XI	Profit/(Loss) for the year (XIII+XIV)		1,00,016
The accompanying notes are an integral part of the financial statements			

* wherever applicable

For
Ramesh C Gupta & Co.,
Chartered Accountants

[Signature]

CA Swarnendu Majumdar
Partner

Membership No 062277

Date & Place 26.09.2023, Kolkata

UDIN = 23062277 BA X Z AB 4590



B. S. ENTERPRISE
[Signature]
Partner

B. S. ENTERPRISE
[Signature]
Partner

B S Enterprise
Notes forming part of the Financial Statements for the year ended, 31st March, 2023
Note - 1 Owners' Capital Account

(Amount in Rs.)

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2022 (Opening Balance)	Capital introduced/contrib uted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2023 (Closing Balance)
1	Biplab Saha	25.00%	31,42,850	-	1,30,809	3,77,142	90,500	34,774	35,95,075
2	Manika Saha	25.00%	12,45,098	-	1,30,809	1,49,412	77,000	34,774	14,83,093
3	Priyanka Saha	25.00%	15,41,515	-	1,30,808	1,84,982	50,000	34,773	18,42,078
4	Sudip Saha	25.00%	27,64,668	-	1,30,808	3,31,760	63,500	34,772	31,98,508
	Total	100	86,94,131	-	5,23,234	10,43,296	2,81,000	1,39,093	1,01,18,754
	Previous Year (PY)		75,07,117		4,43,048	8,62,850	2,18,900	1,00,016	86,94,131



B. S. ENTERPRISE
Biplab Saha
Partner

B. S. ENTERPRISE
Sudip Saha
Partner

B S Enterprise
Notes forming part of the Financial Statements for the year ended 31st March, 2023

(Amount in Rs.)

	31 March 2023		31 March 2022	
	Long Term	Short Term	Long Term	Short Term
4 Reserves and surplus				
(a) Capital Reserve	-	-	-	-
(b) Revaluation Reserve	-	-	-	-
(c) Other Reserve (Please specify)	-	-	-	-
(d) Undistributed Surplus (Balance from statement of profit and loss)	-	-	-	-
Total	-	-	-	-
0 Borrowings				
Secured				
(a) Term loans from banks from other parties	-	-	-	-
(a) Loans repayable on demand from banks from other parties	NA	NA	NA	NA
(c) Deferred payment liabilities	-	-	-	-
(d) Loans and advances from related parties	-	-	-	-
(e) Long term/current maturities of finance lease obligation	-	-	-	-
(f) Other loans advances (specify nature)	-	-	-	-
Total (A)	-	-	-	-
Unsecured				
(a) Term loans from banks from other parties	-	-	-	-
(a) Loans repayable on demand from banks from other parties	NA	NA	NA	NA
(c) Deferred payment liabilities	-	-	-	-
(d) Loans and advances from related parties	-	-	-	-
(e) Long term/current maturities of finance lease obligation	-	-	-	-
(f) Other loans advances (specify nature)	-	-	-	-
Total (B)	21,50,000	21,50,000	21,50,000	21,50,000
Total (A) + (B)	21,50,000	21,50,000	21,50,000	21,50,000

Foot Note:

- (i) Nature of the Security to be specified separately.
- (ii) Terms of repayment of terms loans and other loans shall be stated.
- (iii) Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.



B. S. ENTERPRISE
Biplab Saha
Partner

B. S. ENTERPRISE
Indrajit Saha
Partner

B S Enterprise
Notes forming part of the Financial Statements for the year ended 31st March, 2023

(Amount in Rs.)

	31 March 2023		31 March 2022	
	Long term	Short term	Long term	Short term
7 Other long-term liabilities				
5 Provisions				
(b) Other provisions				
Provision for Income tax [net of advance tax of Rs. ___ (previous year Rs. ___)]	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	-	-	59,730	45,350
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
Other (mismatch in VAT)	-	-	-	-
Total Provisions	-	-	59,730	45,350
3 Trade payables				
(a) Total outstanding dues of micro, small and medium enterprises				
(b) Total outstanding dues of creditors other than micro, small and medium enterprises				
Total Trade payables	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	10,07,347	10,07,347	5,73,165	5,73,165
4 Other current liabilities				
(e) TDS Payable				
(f) Goods and Service tax payable				
(g) Outstanding Liabilities for Expenses				
(h) Advance against Sale of Flat				
Total Other current liabilities	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	300	1,000	8,303	20,000
	20,440	46,79,057	6,12,390	46,79,057
	6,41,433	47,00,057		

B. S. ENTERPRISE
Bijpal Salva Partner

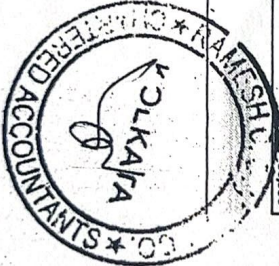
B. S. ENTERPRISE
Judeep Salva Partner



(Amount in Rs.)

Particulars/Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Laptop	Camera	
Gross Block								
At 1 April 2022			24,678		19,958			44,636
Additions								
Deductions/Adjustments			24,678		19,958			44,636
At 1 April 2021								
Additions								
Deductions/Adjustments			24,678		19,958			44,636
At 31 March 2023			24,678		19,958			44,636
At 31 March 2022			24,678		19,958			44,636
Depreciation/Adjustments								
At 1 April 2022			6,848		3,792			10,640
Additions			2,675		1,617			4,292
Deductions/Adjustments								
At 1 April 2021			3,701		1,996			5,697
Additions			3,147		1,796			4,943
Deductions/Adjustments								
At 31 March 2023			9,523		5,409			14,932
At 31 March 2022			6,848		3,792			10,640
Net Block								
At 31 March 2023			15,155		14,549			29,704
At 31 March 2022			17,830		16,166			33,996

B. S. ENTERPRISE
Biplob Saha Partner
 B. S. ENTERPRISE
Sudip Saha Partner



B. S. Enterprise
 forming part of the Financial Statements for the year ended 31st March, 2023

		(Amount in Rs.)	
		31 March 2023	31 March 2022
11	Revenue from operations		
(a)	Sale of products		
(a)	Sale of services		33,33,331
(b)	Other operating revenue	1,92,69,066	17,272
	Revenue from operations (Gross)	1,92,69,066	33,50,603
0	Other Income		
(b)	Other non-operating income (Miscellaneous Income)		171
	Total other income		171
12	Cost of goods sold		
(A)	Cost of raw material consumed		
	Raw material consumed		
(ii)	Add : Purchases during the year	57,36,685	67,02,396
(iii)	Less: Inventory at the end of the year		
	Cost of raw material consumed	(I) 57,36,685	67,02,396
	Total raw material consumed (A)	(I+II+III) 57,36,685	67,02,396
B	Purchases of stock-in-trade	31 March 2023	31 March 2022
C	Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2023	31 March 2022
	Inventories at the beginning of the year:		
(ii)	Work in progress	1,23,22,344	72,12,179
	Total	(I) 1,23,22,344	72,12,179
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	8,04,844	1,23,22,344
(iii)	Finished goods	-	-
	Total	(II) 8,04,844	1,23,22,344
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	1,15,17,500	-51,10,165.00
	Total (A+B+C)	1,72,54,185	15,92,231.00
13	Employee benefits expense	31 March 2023	31 March 2022
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	14,000	12,000
	Total Employee benefits expense	14,000	12,000
14	Finance cost	31 March 2023	31 March 2022
(a)	Interest expense (other than interest on partners' capital/member' capital)		20,000
(b)	On bank loan	-	-
(ii)	On assets on finance lease	10,43,296	8,62,851
(b)	Interest on partners' capital/member' capital	-	-
(c)	Other borrowing costs	-	-
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	10,43,296	8,82,851
0	Depreciation and amortization expense	31 March 2023	31 March 2022
(a)	on tangible assets (Refer note 11)	4,292	4,943
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	4,292	4,943
15	Other Expenses	31 March 2023	31 March 2022
(a)	Consultancy fees	15,000	18,000
(a)	Power and fuel	3,850	26,628
(b)	Rent	-	-
(c)	Office expenses	18,300	28,030
(d)	Repairs and maintenance - Buildings	-	-
(d)	Repairs and maintenance - Machinery	1,300	6,000
(e)	Interest on capital	-	-
(b)	Rent, Rates and taxes, excluding, taxes on income	4,780	1,700
(c)	Labour charges	-	-
(h)	Travelling expenses	61,900	52,000
(d)	Auditor's remuneration	9,440	8,000
(h)	Printing and stationery	1,930	2,060
	accounting charges	24,000	29,000
(f)	Engineering exp	-	60,000
(p)	Commission	-	5,000
(q)	Clearing and forwarding charges	-	9,100
(g)	Miscellaneous expenses	90,736	24,818
	Total	2,31,236	2,70,336

B. S. ENTERPRISE
 Biplob Saha
 Partner

B. S. ENTERPRISE
 Indrajit
 Partner



Registration Number: 462561931291023

Date of filing : 29-Oct-2023

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	AAMFB9975D		
Name	B S ENTERPRISE		
Address	359, DUM DUM PARK , Dum Dum Park , kolkata , 32-West Bengal, 91-INDIA, 700055		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	462561931291023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	1,98,820
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,98,820
	Net tax payable	5	62,032
	Interest and Fee Payable	6	7,471
	Total tax, interest and Fee payable	7	69,503
	Taxes Paid	8	69,800
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 297
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 BIPLAB SAHA in the capacity of Partner having PAN AUMPS4117J from IP address 45.250.48.185 on 29-Oct-2023 15:02:40 DSC SI.No & Issuer 7303826 & 138824647303160505276032889804299563233CN=ProDigiSign Sub CA DSC 2022,OU=Certifying Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated
Barcode/QR Code



AAMFB9975D05462561931291023af428fe454718f45fde7b0cf220c0c138798187f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INCOME TAX DEPARTMENT

Challan Form For Making Tax
Payment Through Pay At Bank Counter Mode



e-Filing Anywhere Anytime
Income Tax Department, Government of India

CRN No. : 23112700099379

Challan Generated on
27-Nov-2023

Valid till
12-Dec-2023

ITNS No. : 280

Name : B****B S**A
e-mail ID : pm*****@rediffmail.com
Mobile No. : 98XXXXXX04

PAN A.Y. F.Y.
AUMPS4117J 2023-24 2022-23

Major Head
Income Tax (Other than
Companies) (0021)

Minor Head ZAO Code
Self-Assessment Tax (300) 722002

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 21,870
B	Surcharge	₹ 0
C	Cess	₹ 875
D	Interest	₹ 2,705
E	Penalty	₹ 0
F	Others	₹ 5,000
Total (A+B+C+D+E+F)		₹ 30,450
Total (In Words)		Rupees Thirty Thousand Four Hundred And Fifty Only

For Use In Receiving Bank
Debit to A/c / Cheque credited on

DD MMM YYYY

Space for bank seal

Mode of Payment : Pay at Bank Counter
Payment through : Cheque
Drawn on Bank : Indian Overseas Bank

Branch Name :
Name of the person making
payment :
Cheque No./DD No. :
Date :

Signature of person making payment

Taxpayer's Counterfoil

CRN
23112700099379

Name
B****B S**A

Minor Head
Self-Assessment Tax (300)

Drawn on Bank
Indian Overseas Bank

Branch Name :

Bank Reference Number
(BRN) :

A.Y.
2023-24

Amount
₹ 30,450

Payment through
Cheque

CIN : ↑

Cheque No./DD No. :

PAN
AUMPS4117J

Major Head
Income Tax (Other
than Companies)
(0021)

ZAO Code
722002

Date :

29/11/2023

DD MMM YYYY

Space for bank seal



Handwritten signature and date