

# RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700012  
Fax : 2212 2766 • Phone : 2234-6766 / 2237-0437  
E-mail : rameshc.gupta@live.in

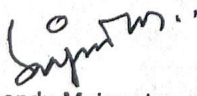
## AUDITOR'S REPORT

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 2024, 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 mis-statement. 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 2024,
    - 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: 30th September, 2024  
UDIN 24062277BKASXP5407



### BRANCHES

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

Acknowledgement Number:622045871201024

Date of filing : 20-Oct-2024

**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	AAMFB9975D		
Name	B S ENTERPRISE		
Address	359, DUM DUM PARK , dumdum 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	622045871201024

Taxable Income and Tax Details			
	Current Year business loss, if any	1	11,69,104
	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 BIPLAB SAHA in the capacity of Partner  
having PAN AUMPS4117J from IP address 27.131.211.25 on 20-Oct-2024 18:46:43 DSC SI.No  
& Issuer 7303826 & 8507913048204628566CN=PantaSign Sub CA for DSC 2022,OU=Certifying  
Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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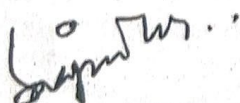
**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**B. S. ENTERPRISE**359, Dum Dum Park,  
Kolkata - 700 055**Balance Sheet as on 31.03.2024**

1-Apr-23 to 31-Mar-24

<u>Liabilities &amp; Capital</u>	<u>Amt in Rs.</u>	<u>Assets</u>	<u>Amt in Rs.</u>
<u>Partners' Capital Account</u>		<u>Fixed Assets (at WDV)</u>	
Biplab Saha	40,02,384	Office Equipment	15,155
Manika Saha	16,43,561	Opening Balance	-2,273
Priyanka Saha	20,39,030	Less: Depreciation @ 15%	12,882
Sudip Saha	<u>35,58,232</u>	Furniture & Fixtures	14,549
	1,12,43,206	Opening Balance	-1,455
		Less: Depreciation @ 10%	13,094
<u>Loans (Liability)</u>	21,50,000		
Unsecured Loans			
		<u>Current Assets, Loans &amp; Advances</u>	
<u>Current Liabilities</u>		WIP-352 Dum Dum Park	8,04,844
GST Payable	54,595	Sundry Debtors	51,97,003
TDS Payable	250	Loans & Advances (Asset)	17,64,000
Sundry Creditors	7,54,214	Cash-in-hand	1,43,151
Liabilities for Expenses	23,000	Bank Accounts	45,08,476
		Advance to Landlord	6,04,000
		<u>Miscellaneous Assets</u>	
		Accumulated Loss	11,77,815
	<u>1,42,25,265</u>		<u>1,42,25,265</u>

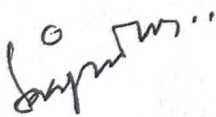
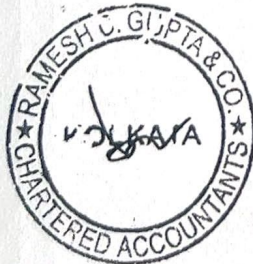
as per our report annexed

For Ramesh C Gupta & Co.,  
Chartered Accountants
  
 CA Swarnendu Majumdar  
 Membership No 062277


**B. S. ENTERPRISE**359, Dum Dum Park,  
Kolkata - 700 055**Profit & Loss A/c for the year ended 31.03.2024**

<u>Particulars</u>	<u>Amt in Rs.</u>	<u>Particulars</u>	<u>Amt in Rs.</u>
WIP-352 Dum Dum Park	8,04,844	Sale of Flat	20,13,186
Purchase of Building Material	6,07,593	WIP-352 Dum Dum Park	8,04,844
<b>Direct Expenses</b>			
Exp for Electric Transformer	2,51,688		
Labour Charges	5,53,350		
Legal Expenses	1,500		
Municipal Expenses	53,300		
Sundry Project Expenses	2,13,130		
<b>Gross Profit c/o</b>	<u>3,32,625</u>		<u>28,18,030</u>
	<u>28,18,030</u>		<u>28,18,030</u>
			3,32,625
<b>Indirect Expenses</b>		<b>Gross Profit b/f</b>	
Accounting Charges	24,000	Indirect Incomes	300
Audit Fees	10,560	Interest on Income Tax Refund	
Bank Charges	1,799		
Consultancy Fees	14,000		
Depreciation	3,728		
Electric Charges (CESC)	3,010		
Interest on Capital	11,94,451		
Interest on TDS	720		
Local Conveyance	4,750		
Misc. Expenses	7,800		
Office Upkeep & Maintenance	19,760		
Printing & Stationery	3,020		
Puja Expenses	2,500		
Remuneration to Partners	1,50,000		
Repair & Maintenance	2,750		
Round Off	1		
Staff Salary	14,000		
Subscription & Donation	45,000		
Van Fair	180		
	<u>15,02,029</u>	Net Loss before Income Tax	<u>11,69,105</u>
	<u>15,02,029</u>		<u>15,02,029</u>
			11,69,105
Net Loss before Income Tax		8,710 Net Loss transferred to	
Income Tax for FY 22-23		Miscellaneous Assets	11,77,815
			<u>11,77,815</u>
			<u>11,77,815</u>

as per our report annexed

For Ramesh C Gupta & Co.,  
Chartered Accountants

CA Swarnendu Majumdar  
Membership No 062277

Acknowledgement Number: 587072350071024

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

1. We have examined the **balance sheet** as on 31st March 2024, and the **Profit and loss account** for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name	B S ENTERPRISE
Address	359, DUM DUM PARK, NORTH 24 PARGANAS, 32-West Bengal, 91-India. Pincode - 700055
PAN	AAMFB9975D
Aadhaar Number of the assessee, if available	

2. 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 and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

b. Subject to above,-

A. 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.

B. 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.

C. 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:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024; and

ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. 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	30-Sep-2024
Place	kolkata
Date	07-Oct-2024

This form has been digitally signed by SWARNENDU MAJUMDAR having PAN AIHPM1241L from IP Address 27.138.709.205 on 07/10/2024 at 18:17:45 PM Dsc SI.No and Issuer 157340239429214CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FutureIQ Systems Private Limited,OU=Sub-CA

