

**B B INVESTMENTS LIMITED**

PAN NO. AABC4470B

**COMPUTATION OF INCOME TAX FOR THE ASSESSMENT YEAR 2012-13**

**INCOME FROM BUSINESS & PROFESSION**

Profit/(Loss) as per Profit & Loss Account	28,799.00	
<b>Add: Expenses disallowed as per I.T. Act</b>		
Depreciation As Per Company Act	10,659.00	
Less: Depreciation as per I.T Act	<u>(14,402.00)</u>	25,056.00
		<hr/>
Gross Total Income		25,056.00
Less: Set off B/f Loss		25,056.00
Total Income		-
Total Tax Payable		<u>234.00</u>
Add: Educational Cess		7.00
Tax Payable		<u>241.00</u>
Less: Tax Deducted At Source		<u>20,937.00</u>
<b>Tax Refundable</b>		<u><u>(20,696.00)</u></u>

**Computation of Income as per MAT**

<b>Particulars</b>	<b>Amount</b>
Book Profit	28,799.00
Less: Unabsorbed Depreciation	<u>27,536.00</u>
	1,263.00
Tax @ 18.5% on above	234.00
Add: Education Cess @ 3%	<u>7.00</u>
<b>MAT Payable</b>	<u><u>241.00</u></u>

**Depreciation As Per Income Tax Rules**

Description	Rate	WDV as on 4/1/2011	Additions/ Subtraction	Total as on 3/31/2012	Depreciation	WDV as on 3/31/2012
Furnitures & Fixture	10%	1,720.00	-	1,720.00	172.00	1,548.00
Electrical Installation	15%	80.00	-	80.00	12.00	68.00
Motor Car	15%	77,154.00	-	77,154.00	11,573.00	65,581.00
Refrigerator	15%	2,615.00	-	2,615.00	392.00	2,223.00
Air Conditioner	15%	15,008.00	-	15,008.00	2,251.00	12,757.00
Typewriter	10%	24.00	-	24.00	2.00	22.00
<b>Total</b>		<b>96,601.00</b>	<b>0.00</b>	<b>96,601.00</b>	<b>14,402.00</b>	<b>82,199.00</b>

**Calculation of Deferred Tax**

WDV	Income Tax 82,199.00	Company Act 39,301.71	Total 42,897.29	Tax 12,869.00	E.Cess 386.00	Total 13,255.00
			Less: Provided Earlier			<u><u>13,255.00</u></u>

**Carried Forward of MAT**

Assessment Year	Income as per I.T Act	Tax as per I.T	Income as per MAT	Tax as per MAT	Carried forward (I.T. Act)	Carried forward (MAT)
2008-09	2007-08 (210,088.00)	-	1,197,198.00	119,720.00	119,720.00	-
2010-11	-	-	29,307.00	4,528.00	4,528.00	-

**Schedule of Carry Forward of Loss**

Asst Year	Nature	Amount	Set off	Carry Forward	Date of Filing	Remarks
2008-09	Business Loss	182,562.00	25,056.00	157,506.00	22/09/2008	Set off in A.Y. 2012-13
2008-09	Depreciation Loss	27,526.00	27,526.00	-	22/09/2008	Set off in A.Y. 2012-13
2009-10	Business Loss	50,640.00	21,735.00	28,905.00	15/09/2009	Set off in A.Y. 2010-11

**B. B. INVESTMENTS LTD.**

**2011-2012**

**B B INVESTMENTS LIMITED**

**Board of Directors:**

Mr. Gangadhar Sail

Mr. Divya Bhagat

Mr. Surendra Kumar Agarwal

Mr. Ekta Gupta

Mr. Suresh Kumar Dalmia

Mr. Manish Jani

**Auditors:**

M/s. R. Das & Associates

Chartered Accountants

**Registered Office:**

6B, Shakespeare Court 21A Shakespeare Sarani

Kolkata - 700 017

# **B B INVESTMENTS LIMITED**

## **DIRECTORS' REPORT**

Your Directors present their Annual Report together with the Audited Accounts for the year ended 31/03/2012.

### **Financial Results:**

During the year under review the Company has made a Profit of Rs 41,813/- after providing for the provision for Deferred Tax and Income Tax purposes Rs. 13,496/- which when adjusted to the past year profit of Rs. 25,71,246.30 makes a total credit balance of Rs 26,13,059.30 which your directors propose to carry forward to next year.

### **Dividend:**

The Directors do not recommend any dividend for the year.

### **Directors' Responsibility Statement:**

The Directors hereby confirm:

- a) That in the preparation of the Annual Accounts the applicable accounting standards has been followed along with proper explanations relating to material departures, if any.
- b) That the Directors have selected such accounting policies and applied them consistently and made judgments & estimates that are reasonable & prudent so as to give a true & fair view of the state of affairs of the Company at the end of financial year and of the profit/loss of the Company for that period.
- c) That the directors have taken proper & sufficient care for the maintenance of adequate accounting records as per the provisions of this act for safeguarding the assets of the Company & for preventing & detecting fraud and other irregularities.
- d) That the Directors have prepared the Annual Accounts on a going concern basis.

### **Auditors' Report:**

The relevant notes on accounts, which form part of the accounts, are self-explanatory.

### **Auditors:**

**M/s. R. Das & Associates** Chartered Accountants, retires at the forthcoming Annual General Meeting and being eligible offer themselves for re-appointment.

### **Compliance Certificate:**

Compliance Certificate in accordance with Section 383A of the Companies Act, 1956 is enclosed from **V. K. Sharma & Associates, Company Secretaries, Kolkata.**

### **Directors:**

There is a change in Directorship during the year under review.

**Listing:**

The equity shares of the Company are listed at the Calcutta Stock Exchange. The Company has paid the annual listing fees of the Stock Exchange.

**Particulars of Employees, Conservation of Energy etc**

The particulars regarding above requirement under section 217 of the Companies Act, 1956 are not applicable and hence not furnished.

**Registered Office:**

6B, Shakespeare Court 21A Shakespeare Sarani  
Kolkata - 700 017

Dated: 18/05/2012

**For and on behalf of the Board**

**B. B. INVESTMENTS LTD.**

*Ganga Dhar Saha*

Director/Authorized Signatory

Directors

*Suresh Kumar Dalmia*

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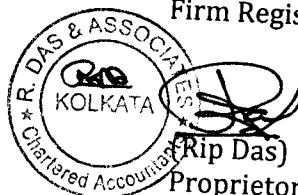
**AUDITORS' REPORT TO THE MEMBERS OF**  
**B B INVESTMENTS LIMITED**

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1. We have audited the attached Balance Sheet of **B B INVESTMENTS LIMITED** as at 31st March, 2012 signed by us under reference to this report and the relative Profit & Loss Account of the Company for the year ended 31st March, 2012 which is in agreement with the books of account. These Financial Statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit and obtain reasonable assurance 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 Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. We report as follows:
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purpose of our Audit;
  - b. In our opinion proper Books of Accounts as required by Law have been kept by the Company, so far as appears from our examination of the Books;
  - c. The Balance Sheet and Profit & Loss Account dealt with by the Report are in agreement with the Books of Accounts;
  - d. In our opinion, the Profit and Loss Account and Balance Sheet comply with the Accounting standards referred to in Section 211 (3C) of the Companies Act, 1956, to the extent applicable;
  - e. In our opinion none of the Directors are disqualified from being appointed as Director as per clause (g) of sub-section (1) of Section 274 of the Companies Act, 1956;
4. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and the Profit & Loss Account read together with Notes thereon as required by the Companies Act, 1956 in the manner so required, give a true and fair view:
  - i) in the case of the Balance Sheet of the State of affairs of the company as at 31st March, 2012  
And
  - ii) in the case of Profit & Loss Account, of the profit for the year ended 31st March, 2012.
5. As required by the Companies (Auditors Report) Order 2003 issued by Central Government of India in terms of section 227 (4A) of the Companies Act, 1956, we enclose in the annexure a statement on the matters specified in paragraphs 4 & 5 of the said order to extent applicable.

For R. Das & Associates  
Chartered Accountant  
Firm Registration No. 318161E

Place: Kolkata  
Dated: 18/05/2012



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**Annexure To Auditors Report**

- i) a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets  
b) The fixed assets have been physically verified by the management at reasonable intervals of time, and no material discrepancies have been noticed on such verification.  
c) No part of the fixed assets has been sold during the financial year concerned.
- ii) (a) In our opinion and according to information and explanation given to us, physical verification of inventory is being conducted at regular interval by the management.  
(b) In our opinion and according to information and explanation given to us the procedures of physical verification of inventory followed by the management is reasonable & adequate in relation to the size of the company and the nature of its business.  
(c) In our opinion and according to the information and explanation given to us the company is maintaining proper records of inventory and no material discrepancies have been found on physical verification of such inventory.
- iii) The company has not granted or taken any loans, secured or unsecured to/from companies, firms or other parties covered in the register maintained under section 301 of the Act and therefore provision of clause 4(iii) is not applicable to company.
- iv) The company has not purchased any fixed assets or any inventory and has not made any sale of goods during the financial year concerned. So, the company does not require any internal control procedure in respect of fixed assets and inventory.
- v) In our opinion and according to information & explanations given to us, there are no such transactions that need to be entered into register in pursuance of section 301 of the Act.
- vi) In our opinion and according to information & explanation given to us the company has not accepted deposits from the public.
- vii) In our opinion and according to information & explanation given to us the company has an adequate Internal Control system.
- viii) According to information & explanation given to us, the company is not required to maintain cost records as prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Act.
- ix) (a) According to information & explanation given to us the company is generally regular in depositing undisputed statutory dues including Income tax, and any other material statutory dues with the appropriate authorities.  
(b) According to information & explanation given to us the company have no disputed dues of sales tax/income tax/custom tax/wealth tax/excise duty/cess.
- x) The company is not having accumulated losses more then 50% of its net worth. However the company has not incurred cash losses during the financial year covered by audit.



**R. DAS & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

H.O : 23/A/B, ALLENBY ROAD, KOLKATA- 700020  
BRANCH: 1A, ASHUTOSH MUKHERJEE ROAD  
ROOM-302A, KOLKATA-700020  
PHONE: 2476-8439, 2476-8440

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- xii) According to information & explanation given to us, the company has not granted loans and advances on the basis of security by way of pledge of shares debenture and other documents.
- xiii) According to information & explanation given to us, the provisions of nidhi / mutual benefit fund/societies are not applicable to company.
- xiv) According to information & explanation given to us, the company is dealing or trading in shares, securities, debentures and other investments. The investments made by the company have been held by the company in its own name, except in case of its wholly owned subsidiaries where 1% of shares of the subsidiary company are held by the companies director as a nominee of the Company.
- xv) According to information & explanation given to us, the company has not given any guarantee for loans taken by others from bank or financial institutions.
- xvi) According to information & explanation given to us, no term loans were obtained during the year.
- xvii) According to information & explanation given to us and on overall examination of balance sheet no funds raised on short-term basis have not been used for long-term investment.
- xviii) According to information & explanation given to us the company has not made any preferential allotment of shares to parties and companies covered in the Register maintained under section 301 of the Act.
- xix) According to information & explanation given to us no debentures issued during the year.
- xx) According to information & explanation given to us no public issues have been made during the year.
- xxi) According to information & explanation given to us no fraud on or by the company has been noticed or reported during the year.

For R. Das & Associates  
Chartered Accountant  
Firm Registration No. 318161E

Place: Kolkata  
Dated: 18/05/2012

  
(Rip Das)  
Proprietor  
Mem. No. 053912

**B B INVESTMENTS LIMITED**  
**6B SHAKESPEARE COURT 21A SHAKESPEARE SARANI**  
**KOLKATA- 700017**

**BALANCE SHEET AS AT 31ST MARCH, 2012**

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	2,100,000.00	2,100,000.00
(b) Reserves and Surplus	2	2,613,059.30	2,571,246.30
<b>(2) Current Liabilities</b>			
(a) Trade Payables	3	9,592,071.00	70,139.50
(b) Short Term Provisions	4	8,858.00	8,617.00
<b>Total</b>		<b>14,313,988.30</b>	<b>4,750,002.80</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Non Current Investments	5	1,420,000.00	10,000.00
(b) Fixed Assets	6	39,301.71	49,960.71
i) Tangible Assets			
(c) Deffered Tax Assets	7	13,255.00	-
<b>(2) Current assets</b>			
(a) Inventories	8	99,515.40	99,515.40
(b) Cash and Cash Equivalents	9	442,584.86	161,907.36
(c) Trade Receivables	10	9,739,600.00	457,482.73
(d) Short Term Loans & Advances	11	2,559,731.33	3,971,136.60
<b>Total</b>		<b>14,313,988.30</b>	<b>4,750,002.80</b>


Significant Accounting Policies & Notes to Accounts

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The schedule referred to above form an integral part of the Balance Sheet  
This is the Balance Sheet referred to in our report of even date

For R. Das & Associates  
Chartered Accountants  
Firm Registration No. 318161E

  
(RIP DAS)  
Proprietor  
Membership No. 053912



**B. B. INVESTMENTS LTD.**  
*Ganga Dhar Das*  
Director / Authorised Signatory

Directors

Place:-Kolkata  
Dated: 18/05/2012

**B. B. INVESTMENTS LTD.**  
*Suresh Kumar Dalmia*  
Director / Authorised Signatory



# B B INVESTMENTS LIMITED

6B SHAKESPEARE COURT 21A SHAKESPEARE SARANI  
KOLKATA- 700017

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2012 STATEMENT

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	12	9,739,600.00	-
II. Other Income	13	214,320.00	294,750.50
III. Increase/(Decrease) in Stock	14	-	22,668.05
<b>IV. Total Revenue (I+II+III)</b>		<b>9,953,920.00</b>	<b>317,418.55</b>
<b>V. Expenses:</b>			
Cost of materials consumed	15	9,563,700.00	-
Employee Benefits Expenses	16	139,937.00	147,736.00
Financial Costs	17	723.00	-
Depreciation and Amortization Expenses	18	10,659.00	13,881.00
Administrative & Other Expenses	19	210,102.00	141,244.50
<b>VI. Total Expenses</b>		<b>9,925,121.00</b>	<b>302,861.50</b>
VII. Profit before tax (IV-VI)		<b>28,799.00</b>	<b>14,557.05</b>
VIII. Tax expense:			
(1) Current tax		241.00	1,865.00
(2) Deferred Tax		13,255.00	-
IX. Profit/(Loss) for the period (VII-VIII)		<b>41,813.00</b>	<b>12,692.05</b>
X. Earning per equity share:			
(1) Basic		0.17	0.06
(2) Diluted		0.17	0.06

Significant Accounting Policies & Notes to Accounts

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This is the Profit & Loss Account referred to in our report of even date

For R. Das & Associates  
Chartered Accountants  
Firm Registration No. 318161E

  
(RIP DAS)  
Proprietor  
Membership No. 053912



B. B. INVESTMENTS LTD.  
*Ganga Char Das*  
Director/Authorised Signatory

Directors

Place:-Kolkata  
Dated: 18/05/2012

B. B. INVESTMENTS LTD.  
*Suresh Kumar Dalmeida*  
Director/Authorised Signatory

**B B INVESTMENTS LIMITED**  
**CASH FLOW STATEMENT ANNEXURE TO BALANCE SHEET FOR THE YEAR ENDED ON 31.03.2012**

	31st March, 2012	31st March, 2011
<b>A. CASH FLOW FROM OPERATION ACTIVITIES</b>		
Net Profit/(Loss) after tax	41,813.00	12,692.05
<b>Adjustment for:</b>		
(a) Depreciation	10,659.00	13,881.00
(b) Interest Received	(209,366.00)	(290,250.00)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	(156,894.00)	(263,676.95)
<b>Adjustment for:</b>		
(a) Trade and Other Receivables	(9,282,117.27)	23,137.00
(b) Inventories	0.00	(22,668.05)
(c) Trade Payable	9,521,931.50	11,281.50
(d) Other Current Assets	0.00	0.00
<b>CASH GENERATED FROM OPERATION</b>	82,920.23	(251,926.50)
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>		
(a) Extraordinary Items Prior Period	0.00	0.00
(b) Priorperiod Expenses/Income	0.00	0.00
(b) Income Tax/Deferred Tax	(13,014.00)	1,865.00
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	69,906.23	(250,061.50)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase of Fixed Assets	0.00	0.00
(b) Sale of Investments	(1,410,000.00)	0.00
<b>NET CASH FLOW IN INVESTING ACTIVITIES</b>	(1,410,000.00)	0.00
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
(a) (Decrease)/Increase in Borrowing	1,411,405.27	90,121.00
(b) Interest (Paid)/Received	209,366.00	290,250.00
<b>Net Increase (Decrease) in Cash (A + B + C)</b>	1,620,771.27	380,371.00
Opening Balance of Cash & Cash Equivalents	280,677.50	130,309.50
Closing Balance of Cash & Cash Equivalents	161,907.36	31,597.86
	442,584.86	161,907.36

For R. Das & Associates  
 Chartered Accountants,  
 Firm Registration No. 318161E

On behalf of the Board  
 For B B INVESTMENTS LIMITED

  
 (RIP DAS)

Proprietor  
 Membership No. 053912



Place:Kolkata  
 Date: 18/05/2012


**AUDITOR'S REPORT**

We have checked the attached cash flow statement of B B INVESTMENTS LIMITED for the year ended 31st March, 2012 from the books and records maintained by the company in the ordinary course of business and have subject to comparative figures for the year ended 31st March,2012

**B. B. INVESTMENTS LTD.**

  
 Director/Authorised Signatory

**B. B. INVESTMENTS LTD.**

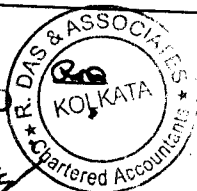
  
 Director/Authorised Signatory

**B B INVESTMENTS LIMITED**  
6B SHAKESPEARE COURT 21A SHAKESPEARE SARANI  
KOLKATA-700017

	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>NOTE NO - 1</b>		
<b>SHARE CAPITAL</b>		
<b>AUTHORISED CAPITAL</b>		
2,50,000 Equity Shares of Rs. 10/- each (Previous Year 2,50,000 Equity Shares of Rs.10/- Each)	2,500,000.00	2,500,000.00
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b>		
2,10,000 Equity Shares of Rs 10/- each fully paid up Previous Year 2,10,000 Equity Shares of Rs. 10/- each fully paid up	2,100,000.00	2,100,000.00
	<b>2,100,000.00</b>	<b>2,100,000.00</b>
<b>NOTE NO - 2</b>		
<b>RESERVE &amp; SURPLUS</b>		
<b>Profit &amp; Loss Account</b>		
As Per Last Balance Sheet	2,571,246.30	2,558,554.25
Add: Profit for the year	41,813.00	12,692.05
	<b>2,613,059.30</b>	<b>2,571,246.30</b>
<b>NOTE NO - 3</b>		
<b>TRADE PAYABLES</b>		
Sundry Creditors	9,587,700.00	70,139.50
Audit Fees Payable	3,371.00	-
Compliance Certificate Fees Payable	1,000.00	-
	<b>9,592,071.00</b>	<b>70,139.50</b>
<b>NOTE NO - 4</b>		
<b>SHORT TERM PROVISIONS</b>		
Provision for Taxation	8,858.00	8,617.00
	<b>8,858.00</b>	<b>8,617.00</b>
<b>NOTE NO - 5</b>		
<b>NON-CURRENT INVESTMENT</b>		
- Shares & Securities		
- Unquoted Shares		
<b>Wholly Owned Subsidiary Company</b>		
Anuneet Commodal Pvt Ltd*	100,000.00	-
Jahman Dealers Pvt Ltd*	100,000.00	-
Jasdeep Tradecom Pvt Ltd*	100,000.00	-
Investment in other Unquoted Shares	1,120,000.00	10,000.00
	<b>1,420,000.00</b>	<b>10,000.00</b>
Investments are stated at cost		
*Holding of Rs.1000/- Each in subsidiary companies are held by directors on Behalf of B B Investments Limited		
<b>NOTE NO - 7</b>		
<b>DEFERRED TAX ASSETS (NET)</b>		
- Related to Fixed Asset	13,255.00	-
	<b>13,255.00</b>	<b>-</b>
<b>NOTE NO - 8</b>		
<b>INVENTORIES</b>		
Inventories (as taken valued & certified by management)	99,515.40	99,515.40
	<b>99,515.40</b>	<b>99,515.40</b>
<b>NOTE NO - 9</b>		
<b>CASH &amp; CASH EQUIVALENTS</b>		
<b>Balance with Banks</b>		
- State Bank of Mysore	254.04	-
- Syndicate Bank	1,109.47	-
- The Federal Bank Ltd	7,188.44	-
- Current Account	-	-
<b>Cash In Hand</b>	434,032.91	30,108.45
(As Certified by the Management)	-	131,798.91
	<b>442,584.86</b>	<b>161,907.36</b>

B. B. INVESTMENTS LTD

*Ganga Charan Sen*  
Director/Authorised Signatory



B. B. INVESTMENTS LTD.

*Smith Kumar Dalmia*  
Director/Authorised Signatory

**B B INVESTMENTS LIMITED**

**NOTE-6**  
**FIXED ASSETS**  
 1) Tangible Assets

ASSETS	RATE	GROSS BLOCK		DEPRECIATION		NET BLOCK	
		1.04.2011	31.03.2012	31.03.2011	31.03.2012	31.03.2012	31.03.2011
Furniture Fixture	18.10%	34,319.71	34,319.71				
Electrical Installation	14.00%	8,105.00	8,105.00	8,006.84	8,020.84	676.72	826.72
Motor Car	25.89%	348,208.00	348,208.00	317,534.00	325,475.00	84.16	98.16
Refrigerator	13.91%	18,600.00	18,600.00	16,716.50	16,978.50	22,733.00	30,674.00
Air Conditioner	13.91%	46,000.00	46,000.00	29,585.00	31,868.00	1,621.50	1,883.50
Typewriter	13.91%	2,500.00	2,500.00	2,436.67	9.00	14,132.00	16,415.00
<b>TOTAL</b>		<b>457,732.71</b>	<b>457,732.71</b>	<b>407,772.00</b>	<b>418,431.00</b>	<b>54.33</b>	<b>63.33</b>
Previous Year		<b>457,732.71</b>	<b>457,732.71</b>	<b>393,891.00</b>	<b>407,772.00</b>	<b>49,960.71</b>	<b>63,841.71</b>

B. B. INVESTMENTS LTD.  
*Sanga Chag*  
 Director / Authorised Signatory

B. B. INVESTMENTS LTD.  
*Sumth Kumar Sharma*  
 Director / Authorised Signatory



**B B INVESTMENTS LIMITED**  
 6B SHAKESPEARE COURT 21A SHAKESPEARE SARANI  
 KOLKATA - 700017

	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>NOTE NO - 10</b> <b>TRADE RECEIVABLES</b> (Unsecured & Considered goods) Sundry Debtors Interest Receivable	9,739,600.00	457,482.73
	<b>9,739,600.00</b>	<b>457,482.73</b>
<b>NOTE NO - 11</b> <b>SHORT-TERM LOANS &amp; ADVANCES</b> (Unsecured Considered Good) Fixed Deposit with Company Loans & Advances to Others I. T. Deducted at source Securities Deposit Margin Money Prepaid Motor Car Insurance Advances to Income Tax Authority TDS-2012 -13	2,489,811.73 33,470.00 15,512.60 - 20,937.00 <b>2,559,731.33</b>	300,000.00 3,615,000.00 33,470.00 15,512.60 5,000.00 2,154.00 <b>3,971,136.60</b>
<b>NOTE NO - 12</b> <b>REVENUE FROM OPERATION</b> Sales	9,739,600.00 <b>9,739,600.00</b>	-
<b>NOTE NO - 13</b> <b>OTHER INCOME</b> Miscellaneous Income Dividend on Shares Interest on loan	4,954.00 209,366.00 <b>214,320.00</b>	- 4,500.50 290,250.00 <b>294,750.50</b>
<b>NOTE NO - 14</b> <b>INCREASE/ DECREASE IN STOCK</b> Closing Stock Less: Opening Stock	99,515.40 99,515.40 -	99,515.40 76,847.35 <b>22,668.05</b>
<b>NOTE NO - 15</b> <b>COST OF MATERIALS CONSUMED</b> Purchase	9,563,700.00 <b>9,563,700.00</b>	-
<b>NOTE NO - 16</b> <b>EMPLOYEE BENEFITS EXPENSES</b> Salary Staff Welfare	119,400.00 20,537.00 <b>139,937.00</b>	128,550.00 19,186.00 <b>147,736.00</b>
<b>NOTE NO - 17</b> <b>FINANCIAL COSTS</b> Bank Charges	723.00 <b>723.00</b>	-
<b>NOTE NO - 18</b> <b>DEPRECIATION &amp; AMMORTIZATION EXPENSES</b> Depreciation on Fixed Asset	10,659.00 <b>10,659.00</b>	13,881.00 <b>13,881.00</b>
<b>NOTE NO - 19</b> <b>ADMINISTRATIVE &amp; OTHER EXPENSES</b> Audit Fees Car Insurance Conveyance Expenses Compliance Certificate Fees Directors Fees Electric & Maint Exgratia Filing Fee General Expenses Legal Expenses Licence & Taxes Listing Fee Motor Car Expenses Misc. Expenses Printing & Stationery Rent Telephone Expenses	3,371.00 2,154.00 20,378.00 1,000.00 900.00 3,000.00 9,150.00 2,000.00 27,267.00 8,750.00 1,500.00 12,663.00 49,800.00 - 2,800.00 62,000.00 3,369.00 <b>210,102.00</b>	2,758.00 - - 1,500.00 - - - 1,500.00 11,581.50 49,304.00 32,601.00 42,000.00 <b>141,244.50</b>

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**KOLKATA- 700 017**

**Notes Annexed to and Forming Part Of Accounts For The Year Ended 31/03/2012**

**Note '20' Notes on Accounts:**

**Basis of Preparation**

- The financial statements are prepared under the **historical cost** convention except for current assets.
- **Accrual basis** of accounting has been adopted in preparation of the financial statements.
- The financial statements are prepared under the **Going concern** convention of accounting.
- The generally accepted accounting principles, **Accounting Standards issued by the Institute of Chartered Accountants of India**, as applicable, and the relevant **provisions of the Companies Act, 1956** have been complied.
- In preparing the financial statements in conformity with accounting principles generally accepted in India, management is required 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 financial statements and the amounts of revenue and expenses during the reported period. Actual results could differ from those estimates. Any revision to such estimates is recognized in the period the same is determined.

**Significant Accounting Policies**

1. All assets and liabilities have been classified as current or non-current as per company's normal operating cycle and other criteria set out in the revised Schedule VI to the Companies Act, 1956. Based on the nature of products and the time between the acquisition of assets for processing and their realization 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 & liabilities.
2. Previous year figures have been regrouped or rearranged wherever necessary.

**Notes on Accounts:**

- As per information and explanation provided by the Management there are no outstanding dues of SSI undertakings as required by Schedule VI of the Companies Act, 1956 as amended by Notification No. GSR 129(E) dated 22.02.1999 issued by the Department of Company Affairs, Ministry of Law, Justice & Company Affairs.
- The Company has no amount to be paid to Micro, Small and Medium Enterprises in accordance with provisions of Micro, Small & Medium Enterprises Development Act, 2006. Hence, disclosures, if any, relating to amounts unpaid as the year end together with interest paid / payable as required under the said Act have not been made.
- Fixed assets are shown at cost of acquisition inclusive of all incidental expenses.
- Depreciation on Fixed assets has been provided as per Companies Act, 1956 on WDV basis.

**Corporate Information:**

1. The Company is principally engaged in Investments in Shares & Securities.
2. There has been no significance change in the nature of business during the period from April, 2011 to 31<sup>st</sup> March, 2012.

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3. The company is a "private company", within the meaning of section 3(1) (iii) of the Companies Act, 1956 (No.1 of 1956). The company was incorporated in India on 19<sup>th</sup> August, 1978. Under the Companies Act, 1956 (No. 1 of 1956) and the company registered in India having its registered office in India and under the jurisdiction of ROC Kolkata.
4. The Corporate Identity number is: L67120WB1978PLC031628.
5. The registered office of the company is located at 6B, Shakespeare Court 21A, Shakespeare Sarani, Kolkata - 700 017, West Bengal.

**Credit Risk**

- The group does not have any significant exposure to an individual customer nor does it have any major concentration of credit risk related to any financial institution.
- The credit risk is managed by the Managing Director. Adequate care and control are taken to ascertain the credit worthiness of the consumers.

**Non- Current Investment**

Investments are stated at cost and are made in its subsidiary companies amounting to Rs 3,00,000/- and in other unquoted Equity Shares amounting to Rs. 11,20,000/-.

**SIGNIFICANT EVENT DISCLOSURE:**

**Directors**

Gangadhar Sail	Director
Divya Bhagat	Director
Surendra Kumar Agarwal	Director
Ekta Gupta	Director
Suresh Kumar Dalmia	Director
Manish Jani	Director

**SIGNATURES TO NOTE '1' TO '20'**

In terms of our report of even date annexed herewith.

For R. Das & Associates  
Chartered Accountants  
Firm Registration No. 318161E



**(Rip Das)**  
Proprietor  
Mem No: 053912



B. B. INVESTMENTS LTD.  
*Ganga Dhar Sail*  
Director

Directors

B. B. INVESTMENTS LTD.

Place: Kolkata