



JAIPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS

DIAMOND ARCADE
1/72, CAL JESSORE ROAD (OLD 68, JESSORE ROAD)
UNIT NO. 602A | 6TH FLOOR | KOLKATA-700055
E-Mail : jaipuriaandassociates@gmail.com
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AUDITOR'S REPORT

We have audited the annexed Balance Sheet of **M/S CHATTERJEE CONSTRUCTION** Prop: **MR. ANUP CHATTERJEE** at Nutan Pally, Sonarpur, Kolkata-700150 as at 31st March, 2023 along with related Profit & Loss and we observe for that for the year ended on that date.

1. Books of Account have been kept properly so far as appears from our examination thereof.
2. Balance Sheet and Profit & Loss Account dealt with by this report are in arrangement with the books of account maintained.
3. In our opinion and to the best of our information and according to the Balance Sheet and Profit & Loss Account for the year ended on that date duly signed and report by me that the same are in arrangement with the documents produced to me for verification.

For Jaipuria & Associates
Chartered Accountants
FRN No: 328865E



Place: - Kolkata

Date: - 30/09/2023

Ekta Jaipuria

(Ekta Jaipuria)
Partner

Membership No.-307325

UDIN- 23307325BGTMXM1979

CHATTERJEE CONSTRUCTION
NUTAN PALLY, SONARPUR, KOLKATA-700150
BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	SCHEDULE	AMOUNT (IN Rs.)
<u>SOURCES OF FUNDS</u>		
Capital Account	1	2,69,41,770
<u>SECURED LOAN :</u>		
FROM INDIAN OVERSEAS BANK,SONARPUR BR.		
MORTGAGE LOAN		52,01,510
FROM INDIAN BANK,SONARPUR BR.		
Project Loan , Arnab Phase II (A/C No. 7011517084)		5,70,70,920
UNSECURED LOAN		90,45,000
TOTAL		9,82,59,200
<u>APPLICATION OF FUNDS :</u>		
Fixed Assets	2	1,29,98,173
<u>INVESTMENTS :</u>		
Jewellery		13,39,925
others		60,85,692
<u>Current Assets :</u>		
Closing Stock (Certified by the Proprietor)		4,01,80,430
Indian Overseas Bank (Savings Account No.197701000002613)		6,654
Allahabad Bank (Current Account No. 50283643832)		54,78,996
SBI (Current Account No.1430148920)		1,87,590
Indian Bank SB A/C		5,405
BANDHAN BANK		15,318
Indian Bank (Savings Account No.20074114388)		40,966
Cash-In-Hand		81,588
Security Deposits		48,00,000
Advance Income Tax Paid		14,00,000
TDS-2023		6,000
GST INPUT SGST 19ACBPC4410H1Z5		4,75,461
GST INPUT CGST 19ACBPC4410H1Z5		4,75,461
Advance	3	4,40,82,630
		9,72,36,498
<u>Less: Current Liabilities:</u>		
Advance Received against Flat & Shop		1,11,35,540
Sundry Creditors		75,94,150
Liabilities for ExpenSes		6,71,398
Net Current Assets		7,78,35,410
TOTAL		9,82,59,200

For Jaipuria & Associates
Chartered Accountants
FRN-328865E

Eakta Jaipuria



Anup Chatterjee

(EKTA JAIPURIA)

Partner

Mem. No. 307325

Place : Kolkata

Date : 30.09.2023

UDIN: 23307325BGTMXM1979

CHATTERJEE CONSTRUCTION
NUTAN PALLY, SONARPUR, KOLKATA-700150
TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT (IN Rs.)
INCOME (DIRECT)	
Contractual Contract Income	6,63,80,376
Closing Stock	4,01,80,430
	10,65,60,806
EXPENDITURE(DIRECT):	
Opening Stock	3,56,64,240
Purchase	3,61,17,393
Labour Charges (Daily Payment)	1,26,14,910
Labour Charges (Contractor)	81,54,840
Electric Transformer	-
	9,25,51,383
Gross Profit	1,40,09,423
Miscellaneous Income	67,387
	1,40,76,810
EXPENDITURE(INDIRECT):	
Accounting Charges	4,51,960
Audit Fees	20,000
Advertisement	85,680
Architect Fees	1,23,589
Books & Periodicals	15,950
Bank Charges	7,118
Consultancy Charges	2,77,000
Bank Interest	59,51,699
Brokerage	1,60,000
Convenyence Charges	78,290
Donation & Subscription	3,23,055
Electric Charges	1,88,954
General Expenses	1,64,352
Inspection Charges	30,975
Legal Charges	8,000
Office Expences	15,250
Security charges	4,08,318
Site Expenses	2,30,000
Telephone Expenses	21,500
Depreciation	87,567
	86,49,257
Net Profit Transferred to Proprietors Capital Account	54,27,553
	1,40,76,810

For Jaipuria & Associates
Chartered Accountants
FRN-328865E

FOR CHATTERJEE CONSTRUCTION

Eakta Jaipuria

(EKTA JAIPURIA)
Partner

Mem. No. 307325

Place : Kolkata

Date : 30.09.2023

UDIN: 23307325BGTMXM1979



Anup Chatterjee

ANUP CHATTERJEE
PROPRIETOR

CHATTERJEE CONSTRUCTION

NUTAN PALLY, SONARPUR, KOLKATA-700150

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 ST MARCH 2023

CAPITAL ACCOUNT	SCHEDULE -1	
Balance as per last year	2,76,62,195	
Add: Introduced during the year	1,00,113	
Add: Interest on F.D.	-	
Add: Net Profit Transferred from P/L A/C.	54,27,553	
	<u>3,31,89,861</u>	
Less: Drawings	52,48,093	
Less: Income Tax Payments	10,00,000	
		<u><u>2,69,41,770</u></u>

FIXED ASSETS:	SCHEDULE-2	
Land:		
Balance as per last year	87,25,505	
Add: Purchase during the year	<u>11,00,000</u>	98,25,505
Land & Building :		
Balance as per last year	25,66,730	
Add: Purchase during the year	<u>-</u>	25,66,730
Furniture & Fixture :		
Balance as per last year	3,29,185	
Add: During The Year	<u>-</u>	
	3,29,185	
Less : Depreciation @ 10%	<u>32,919</u>	2,96,267
Car Maruti Suzuki Desier		
Purchase during the year	1,51,104	
Less : Depreciation @ 15%	<u>22,666.60</u>	1,28,437
Car Innova :		
Balance as per last year	2,13,216	
Less : Depreciation @ 15%	<u>31,982</u>	1,81,234
		<u><u>1,29,98,173</u></u>

ADVANCE (ASSETS):	SCHEDULE-3	
Astha	3,51,000	
Chatterjee Iron & Builders	46,77,225	
Namita Construction	8,48,805	
Security deposit	30,000	
Chatterjee Group	3,80,55,000	
Aparna Chatterjee	<u>1,20,600</u>	
		<u><u>4,40,82,630</u></u>



Anup Sinha

ANUP CHATTERJEE
NUTAN PALLY, SONARPUR, KOLKATA-700150
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	Chatterjee Iron & Builders	Chatterjee Construction	TOTAL
SOURCES OF FUNDS			
Capital Account	36,16,651	2,69,41,770	3,05,58,421
SECURED LOAN :			
FROM INDIAN OVERSEAS BANK, SONARPUR BR.	-	52,01,510	52,01,510
MORTGAGE LOAN	-	5,70,70,920	5,70,70,920
FROM INDIAN BANK, SONARPUR BR.	-	90,45,000	90,45,000
Project Loan , Arnab Phase II (A/C No. 7011517084)	-	-	-
UNSECURED LOAN	-	-	-
TOTAL	36,16,651	9,82,59,200	10,18,75,851
APPLICATION OF FUNDS :			
Fixed Assets	14,347	1,29,98,173	1,30,12,520
INVESTMENTS :			
FIXED DEPOSIT	-	-	-
LIC	15,070	-	15,070
Jewellery	-	13,39,925	13,39,925
others	-	60,85,692	60,85,692
Current Assets :			
Closing Stock (Certified by the Proprietor)	72,42,810	4,01,80,430	4,74,23,240
Indian Overseas Bank (Savings Account No.197701000002613)	-	6,654	6,654
Allahabad Bank (Current Account No. 50264481124)	57,460	-	57,460
Allahabad Bank (Current Account No. 50283643832)	-	54,78,996	54,78,996
SBI (Current Account No.1430148920)	-	1,87,590	1,87,590
Indian Bank SB A/C	-	5,405	5,405
BANDHAN BANK	-	15,318	15,318
Indian Bank (Savings Account No.20074114388)	-	40,966	40,966
Cash-In-Hand	1,67,128	81,588	2,48,716
Duties & Taxes	2,35,432	-	2,35,432
Sundry Debtors	3,41,395	-	3,41,395
Security Deposits	3,000	48,00,000	48,03,000
Advance Income Tax Paid	-	14,00,000	14,00,000
TDS-2023	201	6,000	6,201
GST INPUT CGST 19ACBPC4410H2Z4	-	4,75,461	4,75,461
GST INPUT CGST 19ACBPC4410H2Z4	-	4,75,461	4,75,461
GST INPUT SGST 19ACBPC4410H1Z5	1,03,517	-	1,03,517
GST INPUT CGST 19ACBPC4410H1Z5	1,03,517	-	1,03,517
Advance	25,000	4,40,82,630	4,41,07,630
	82,79,459	9,72,36,498	10,55,15,957
Less: Current Liabilities:			
Advance Received against Flat & Shop	46,77,225	1,11,35,540	1,58,12,765
Sundry Creditors	15,000	75,94,150	76,09,150
Liabilities for ExpenSes	-	6,71,398	6,71,398
Net Current Assets	35,87,234	7,78,35,410	8,14,22,644
TOTAL	36,16,651	9,82,59,200	10,18,75,851

For Jaipuria & Associates
Chartered Accountants
FRN-328865E

Ekta Jaipuria

(EKTA JAIPURIA)
Partner
Mem. No. 307325
Place : Kolkata
Date : 30.09.2023
UDIN: 233073258GTMXM1979



Anup Chatterjee

ANUP CHATTERJEE
PROPRIETOR

ANUP CHATTERJEE

NUTAN PALLY, SONARPUR, KOLKATA-700150

CONSOLIDATED TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	Chatterjee Iron & Builders	Chatterjee Construction	TOTAL
INCOME (DIRECT)			
Sales	75,36,040	-	75,36,040
Contractual Contract Income	-	6,63,80,376	6,63,80,376
Closing Stock	72,42,810	4,01,80,430	4,74,23,240
	1,47,78,850	10,65,60,806	12,13,39,656
EXPENDITURE(DIRECT):			
Opening Stock	45,58,648	3,56,64,240	4,02,22,888
Purchase	90,56,093	3,61,17,393	4,51,73,486
Labour Charges (Daily Payment)	-	1,26,14,910	1,26,14,910
Labour Charges (Contractor)	-	81,54,840	81,54,840
Electric Transformer	-	-	-
	1,36,14,741	9,25,51,383	10,61,66,124
Gross Profit	11,64,109	1,40,09,423	1,51,73,532
Miscellaneous Income	2,180	67,387	69,567
	11,66,289	1,40,76,810	1,52,43,099
EXPENDITURE(INDIRECT):			
Accounting Charges	36,228	4,51,960	4,88,188
Audit Fees	15,000	20,000	35,000
Advertisement	8,656	85,680	94,336
Architect Fees	-	1,23,589	1,23,589
Books & Periodicals	3,063	15,950	19,013
Bank Charges	1,600	7,118	8,719
Consultancy Charges	-	2,77,000	2,77,000
Bank Interest	-	59,51,699	59,51,699
Carriage Outward	17,304	-	17,304
Brokerage	-	1,60,000	1,60,000
Convenience Charges	79,835	78,290	1,58,125
Donation & Subscription	-	3,23,055	3,23,055
Electric Charges	36,600	1,88,954	2,25,554
General Expenses	56,214	1,64,352	2,20,566
Inspection Charges	-	30,975	30,975
Legal Charges	-	8,000	8,000
Licence, Taxes & Membership	3,500	-	3,500
Office Expenses	-	15,250	15,250
Postage & Courier	504	-	504
Printing & Stationary	21,940	-	21,940
Repairs & Renewals	7,094	-	7,094
Salary & Bonus	2,05,400	-	2,05,400
Security charges	-	4,08,318	4,08,318
Site Expenses	-	2,30,000	2,30,000
Staff Welfare	23,435	-	23,435
Telephone Expenses	17,400	21,500	38,900
Depreciation	1,594	87,567	89,161
	5,35,368	86,49,257	91,84,625
Net Profit Transferred to Proprietors Capital Account	6,30,921	54,27,553	60,58,474
	11,66,289	1,40,76,810	1,52,43,099

For Jaipuria & Associates
Chartered Accountants
FRN-328865E

Eakta Jaipuria

(EKTA JAIPURIA)
Partner
Mem. No. 307325
Place : Kolkata
Date : 30.09.2023
UDIN: 23307325BGTMXM1979



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PROPRIETOR