



AUDIT REPORT

1. We have audited the attached Balance Sheet M/S - ANJAN DUTTA & ASSOCIATES and M/S - E SQUARE DEVELOPER (PROP. - SRI ANJAN DUTTA) (PAN-AEIPD1170Q), having Regd. Office at 2/2, SIDDHINATH CHATTERJEE ROAD, KOLKATA-700 034 as at 31st March, 2021 and also the Provisional Profit & Loss Account for the period ended on that date annexed there to [01/04/2020 to 31/03/2021]. 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 to 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 statements. 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 a reasonable basis for our opinion.

We report that:

- (c) 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;
- (d) In our opinion, proper books of account as required by Law have been kept by the company so far as appears from our examinations of those books;
- (g) The Provisional Balance Sheet and Profit & Loss Account dealt with by this Report are in agreement with this books of account;
- (h) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes thereon, give the information required by the Income Tax Act 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;
- (v) In the case of Provisional Balance Sheet, of the state of affairs of the Company as at 31st March, 2021 and
- (vi) In the case of the Provisional Profit & Loss Account, Profit for the period ended on that date.

Date: 14/03/2023
Place : Kolkata



Rabindra Nath Bardhan
FCA, **RABINDRA NATH BARDHAN**
Chartered Accountant
15/15, BANERJEE PARA ROAD,
SARSUNA, KOLKATA-700061
Membership No: 017270
UDIN: 23017270BGUSFC8041

2/2, SIDDHINATH CHATTERJEE ROAD, KOLKATA-700 034

P.A. NO.: AEIPD1170Q

Assessment Year : 2021 - 2022

Trading, Profit & Loss Account for the year ended 31st March, 2021

PARTICULARS		AMOUNT	AMOUNT	PARTICULARS		AMOUNT	AMOUNT
To	Opening Stock	A/c	₹ 97,52,935.00		By Gross receipt from Works Contract including supply of Materials, Sale of a flat from E Square Developer	₹ 1,49,17,010.00	
"	Purchase (Taxable & Exempted)	A/c	₹ 47,71,532.01		By Gross receipt from Anjan Dutta & Associates	₹ 16,51,000.00	₹ 1,65,68,010.00
"	CGST paid	₹ 1,74,043.95			CGST received	₹ 3,09,038.51	
"	SGST paid	₹ 1,74,043.95	₹ 3,48,087.90		SGST received	₹ 3,09,038.51	
"	Carrying Charges	A/c	₹ 1,18,250.00				₹ 6,18,077.02
"	Gross Profit transferred to Profit & Loss	A/c			Closing Stock		₹ 76,68,144.00
			₹ 98,63,426.11				
			<u>₹ 2,48,54,231.02</u>				<u>₹ 2,48,54,231.02</u>
To	Puja Expenses	A/c	₹ 10,551.00		By Gross Profit transferred from Trading A/c		₹ 98,63,426.11
"	Professional Tax	A/c	₹ 4,540.00				
"	Office Expenses	A/c	₹ 96,018.00				
"	Rates & Taxes	A/c	₹ 1,800.00				
"	Accounting Charges	A/c	₹ 86,000.00				
"	Interest paid	A/c	₹ 76,488.00				
"	Salary & Bonus to Staff	A/c	₹ 7,80,000.00				
"	Postage	A/c	₹ 7,150.00				
"	Car Expenses	A/c	₹ 84,351.00				
"	Bank Charges	A/c	₹ 10,235.00				
"	Tea & Tiffin Expenses	A/c	₹ 33,690.00				
"	Electricity Charges	A/c	₹ 48,266.00				
"	Car Insurance	A/c	₹ 25,248.00				
"	Professional Fees Paid	A/c	₹ 4,16,501.00				
"	Travelling & Conveyance	A/c	₹ 72,344.00				
"	Printing & Stationery	A/c	₹ 48,712.00				
"	Telephone Charges including Internet Charges	A/c	₹ 12,320.00				
"	Donation & Subscription	A/c	₹ 35,151.00				
"	General Charges	A/c	₹ 87,545.00				
"	Books & Periodicals	A/c	₹ 36,846.00				
"	CGST paid	A/c	₹ 3,05,517.00				
"	SGST paid	A/c	₹ 3,05,517.00				₹ 6,11,034.00
"	ESI paid	A/c	₹ 9,503.00				
"	Rent paid	A/c	₹ 1,80,000.00				
"	Labour Charges Paid	A/c	₹ 48,45,750.00				
"	Legal expenses	A/c	₹ 62,450.00				
"	Brokerage Paid	A/c	₹ 1,86,700.00				
"	Site Expenses	A/c	₹ 3,15,300.00				
"	Depreciation on						
	---- Office Furniture	₹ 2,254.30					
	---- A.C. Machine	₹ 578.53					
	---- Cell Phone	₹ 143.06					
	---- Motor Car	₹ 2,00,985.56					
	---- Motor Cycle	₹ 327.31					
	---- Fan	₹ 57.44					
	---- Ammonia Machine	₹ 124.87					
	---- Computer	₹ 39.10					
	---- Computer Accessories	₹ 22,177.07					
	---- Inverter	₹ 1,743.79					
	---- Water Purifier	₹ 190.52					
	---- Plotter Machine	₹ 191.78					
	---- Computer Softwear	₹ 3.92	₹ 2,28,817.24				
To	Net Profit transferred to Capital Account	A/c	₹ 14,70,115.87				
			<u>₹ 98,63,426.11</u>				



Signed in terms of my separate Report of even date

Rabindra Nath Bardhan

FCA, RABINDRA NATH BARDHAN
Chartered Accountant
Membership No.-017270

₹ 98,63,426.11

Anjan Dutta

2/2, SIDDHINATH CHATTERJEE ROAD, KOLKATA-700 034

P.A. NO.: AEIPD1170Q

Assessment Year : 2021 - 2022

Balance Sheet as at 31st March, 2021

LIABILITIES		AMOUNT	AMOUNT	ASSETS	
				AMOUNT	AMOUNT
CAPITAL ACCOUNT					
As per last A/c	₹	3,34,77,371.35			
Add : Net Profit	₹	14,70,115.87			
* S. B. A/c Interest	₹	3,88,518.00			
* FD Interest	₹	89,546.00			
* Remuneration from Firm	₹	1,20,000.00			
* Share of Profit in the Firm	₹	1,35,229.00			
* Capital Gain from Share & MF	₹	89,528.00			
	₹	3,57,70,308.22			
Less : Drawing	₹	8,85,254.41	₹	3,48,85,053.81	
SECURED LOAN					
Loan with IDBI Bank, behala Br.					
A/c No. 1184675100000602	₹	23,52,690.00			
			₹	23,52,690.00	
CURRENT LIABILITIES					
Sundry Creditors	₹	4,01,151.00			
OUTSTANDING LIABILITIES					
Salary & Bonus to Staff	₹	60,000.00			
Accounting Charges	₹	66,000.00			
GST payable	₹	52,644.00			
ESI	₹	730.00			
Labour Charges	₹	18,75,250.00			
	₹	20,54,624.00			
FIXED ASSETS					
HOUSE PROPERTY					
(Inherent Property & Land)			₹	40,20,000.00	
OFFICE FURNITURE					
As per last A/c	₹	22,542.99			
	₹	22,542.99			
Less : Depreciation @10%	₹	2,254.30	₹	20,288.69	
A.C. MACHINE					
As per last A/c	₹	3,856.88			
Less : Depreciation @15%	₹	578.53	₹	3,278.35	
CELL PHONE					
As per last A/c	₹	953.75			
Less : Depreciation @15%	₹	143.06	₹	810.69	
MOTOR CAR					
As per last A/c	₹	13,39,903.74			
	₹	13,39,903.74			
Less : Depreciation @15%	₹	2,00,985.56	₹	11,38,918.18	
MOTOR CYCLE					
As per last A/c	₹	2,182.07			
Less : Depreciation @15%	₹	327.31	₹	1,854.76	
FAN ACCOUNT					
As per last A/c	₹	382.93			
Less : Depreciation @15%	₹	57.44	₹	325.49	
AMMONIA MACHINE					
As per last A/c	₹	832.44			
Less : Depreciation @15%	₹	124.87	₹	707.57	
COMPUTER					
As per last A/c	₹	97.75			
	₹	97.75			
Less : Depreciation @40%	₹	39.10	₹	58.65	
COMPUTER ACCESSORIES					
As per last A/c	₹	1,47,847.14			
	₹	1,47,847.14			
Less : Depreciation @15%	₹	22,177.07	₹	1,25,670.07	
INVERTER (As per last A/c)					
	₹	11,625.24			
Less : Depreciation @15%	₹	1,743.79	₹	9,881.45	
WATER PURIFIER (As per last A/c)					
	₹	1,270.13			
Less : Depreciation @15%	₹	190.52	₹	1,079.61	
PLOTTER MACHINE					
	₹	1,278.54			
Less : Depreciation @15%	₹	191.78	₹	1,086.76	
COMPUTER SOFTWARE					
As per last A/c	₹	9.79			
Less : Depreciation @40%	₹	3.92	₹	5.87	
SECURITY DEPOSIT (as per last A/c)					
	₹	1,500.00			
INVESTMENT					
	₹	57,09,858.00			
CURRENT ASSETS					
Net tax Credit (CGST & SGST)	₹	10,51,601.10			
CLOSING STOCK					
	₹	76,68,144.00			
Sundry Debtors	₹	2,47,837.00			
ADVANCE TAX (TDS)	₹	85,941.00			
CASH IN HAND	₹	25,766.00			
CASH AT BANK					
IDBI Behala Br., A/c No. 1184104000021155	₹	35,45,527.25			
IDBI Behala Br., A/c No. 118410200001885	₹	20,18,497.71			
AXIS Bank, Behala Br., A/c No. 721010100002370	₹	50,60,850.90			
ICICI bank, A/c No. 329401500695	₹	9,727.00			
AXIS Bank, Behala Br., A/c No. 919020039088458	₹	89,44,302.70	₹	1,95,78,905.56	
	₹	3,96,93,518.81			
	₹	3,96,93,518.81			



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