

***Audit Report & Accounts***

*Of*

***LOKENATH CONSTRUCTION***

***PROPRIETOR: JALADHAR CHATTERJEE***  
***[PAN-AFKPC4216P]***

***8B, BRAUNFELD ROW, KOLKATA-700027***

***FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023***

AUDITED BY: AGARWAL RUCHI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
9A, LALL BAZAR STREET, 2<sup>ND</sup> FLOOR, ROOM NO-15  
KOLKATA-700001-PH-7439025423

# Agarwal Ruchi & Associates

Mercantile Building, 2nd Floor, Room No-15

9A, Lal Bazar Street, Block-A, Kolkata- 700 001

Email: agarwal.ruchiasso@gmail.com

## AUDIT REPORT

We have audited the Attached Balance Sheet as at 31<sup>st</sup> March, 2023 and the annexed of Profit & Loss Accounts for the year ended on that date of LOKENATH CONSTRUCTION PROP: JALADHAR CHATTERJEE, 8B, BRAUNFELD ROW, KOLKATA-700027 [PAN-AFKPC4216P] with the books and vouchers as produced before us.

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.

In our opinion and to the best of our information and according to explanation given to us, the said accounts give a true and fair view.

- i) In the case of Balance Sheet of the State of the above named Firm as at 31-03-2023
- ii) In the case of the Profit & Loss Account Profit of the above named firm as at 31-03-2023

Place: Kolkata-700001

Date: 28/07/2023

For AGARWAL RUCHI & ASSOCIATES  
Chartered Accountants  
Firm Reg. no : 329075E

  
(Ruchi Agarwal)  
Proprietress  
Mem No. 301175

UDINNO: 23301175B6WJCY3518

LOKENATH CONSTRUCTION  
PROP: JALADHAR CHATTERJEE

BALANCE SHEET AS AT 31ST MARCH 2023

| LIABILITIES                      |             | ASSETS                     |             |
|----------------------------------|-------------|----------------------------|-------------|
| <b>CAPITAL ACCOUNT</b>           |             |                            |             |
| As per Last Account              | 6536324.95  | Fixed Assets               |             |
| Add: Net Profit                  | 649405.40   | As per Last Statement      | 4984747.70  |
| Add: During the year             | 0.00        | Add: During the year       | 0.00        |
| Less: Drawings                   | 495360.00   | Less: Sold During the Year | 0.00        |
| <b>Term Loan</b>                 |             | Less: Depreciation         | 85043.81    |
| Term Loan-56076100094712         | 348647.00   |                            | 4899703.89  |
| IFCL LOAN-0649269900008          | 250000.00   |                            |             |
| IFIM LOAN-06249269900008         | 81044.00    |                            |             |
| IFCL LOAN-560716000495038        | 177694.71   |                            | 857385.71   |
| <b>Secured Loan</b>              |             | <b>INVESTMENT</b>          |             |
| Indian Bank of India-New Alipore |             | Jewellery                  | 1169741.00  |
|                                  |             | Mutual Fund                | 124910.01   |
|                                  | 2382594.98  |                            | 1294651.01  |
| <b>Current Liabilities</b>       |             | <b>Current Assets</b>      |             |
| ST Payable                       | 76679.45    | Stock in Hand.             | 28338250.00 |
| Advance from Customer            | 27606744.60 | Cash in Hand               | 14839.84    |
| undry Creditors                  | 732928.04   | Balance at Savings Account | 2707.39     |
| Outstanding Liabilities          | 29000.00    | Security Deposit-CESC      | 88454.00    |
|                                  |             | Loans & Advances           | 3737097.00  |
|                                  |             |                            | 32181348.23 |
|                                  |             |                            | 38375703.13 |

38375703.13

FOR SHARWAL RUCHI & ASSOCIATES

Chartered Accountants  
Firm Reg no: 329075E

R.A.T.  
(Ruchi Agarwal)  
Proprietress  
Mem No. 301175

31/03/2023  
New Kolkata



LOKENATH CONSTRUCTION  
PROP: JALADHAR CHATTERJEE

**DEPRECIATION SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2023**

| DESCRIPTION         | RATE<br>% | OPENING<br>01-04-22 | ADDITION    | DELETION    | BALANCE           | DEPRECIATED     | WDV<br>31-03-23   |
|---------------------|-----------|---------------------|-------------|-------------|-------------------|-----------------|-------------------|
| LAND & BUILDING     | 0         | 4407241.00          | 0.00        | 0.00        | 4407241.00        | 0.00            | 4407241.00        |
| Tools & Equipments  | 15        | 2867.00             | 0.00        | 0.00        | 2867.00           | 430.05          | 2436.95           |
| Furniture & Fixture | 10        | 14132.88            | 0.00        | 0.00        | 14132.88          | 1413.29         | 12719.59          |
| Air Conditioner     | 10        | 10166.31            | 0.00        | 0.00        | 10166.31          | 1015.63         | 9150.68           |
| Motor Car           | 15        | 543015.83           | 0.00        | 0.00        | 543015.83         | 81452.37        | 461563.46         |
| Mobile Phone        | 10        | 5310.36             | 0.00        | 0.00        | 5310.36           | 531.04          | 4779.32           |
| Weighing Scale      | 10        | 2014.32             | 0.00        | 0.00        | 2014.32           | 201.43          | 1812.89           |
| <b>Total</b>        |           | <b>4984747.70</b>   | <b>0.00</b> | <b>0.00</b> | <b>4984747.70</b> | <b>85043.81</b> | <b>4899703.89</b> |

Date: 28/07/2023

Place: Kolkata

For AGARWAL RUCHI & ASSOCIATES  
Chartered Accountants

Firm Reg. no : 329075E

*R.A.*  
**(Ruchi Agarwal)**  
Proprietress  
Mem No. 301175



**COMPUTATION OF INCOME OF SRI.JALADHAR CHATTERJEE  
FOR THE ASSESSMENT YEAR 2022-23- FY -2021-22  
PAN NO:AFKPC4216P**

|  |           |                  |
|--|-----------|------------------|
| <b>INCOME FROM BUSINESS/PROFESSION</b> |           | 649405.40        |
| Add: Interest income                   |           | 519.00           |
| Total Income                           |           | 649924.40        |
| Round off                              |           | 649924.40        |
| Less: Deduction U/s 80C                | 100000.00 |                  |
| Less: Deduction U/s 80D                | 50000.00  | 150000.00        |
| <b>TAXABLE INCOME</b>                  |           | <b>499920.00</b> |
| Taxable Income                         |           | 499920.00        |
| Tax Payable                            |           | 9996.00          |
| Rebate U/s 87A                         |           | 9996.00          |
| Tax Payable                            |           | Nil              |
| Tax Deducted At Source                 |           | 0.00             |
| <b>Refundable</b>                      |           | <b>0.00</b>      |