# 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.

- 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

UDIMMO: 23301175B LW JCY3518

### BALANCE SHEET AS AT 31ST MARCH 2023 ###################################	### CORENATH CONSTRUCTION  ### PROP: JALADHAR CHATTERJEE  #### BALANCE SHEET AS AT 31ST MARCH 2023  ##################################			RAT			410 Kolkata
### REALANCE SHEET AS AT 31ST MARCH 2023    TIES	BALANCE SHEET AS AT 31ST MARCH 2023	32181 38375	CIATES =		38375703.13		
### RET AS AT 31ST MARCH 2023    TIES	BALANCE SHEET AS AT 31ST MARCH 2023   Security Deposit-CESC 88454,00   Security Deposit-CESC 88454,00   Security Deposit-CESC 88454,00   Security Deposit-CESC 88454,00   Security Deposit-CESC 88104.00   Security Deposit-CESC 88104.00   Security Deposit-CESC 88104.00   Security Deposit-CESC 88453.00   Security Deposit-CESC 88454.00   Security Deposit-CESC 88453.00   Security Deposit-CESC 88454.00   Security Deposit-CESC 8845		3737097.00	Loans & Advances			
### BALANCE SHEET AS AT 31ST MARCH 2023    TIES	BALANCE SHEET AS AT 31ST MARCH 2023		88454.00	Security Deposit-CESC	-		Association B reconnects
### BALANCE SHEET AS AT 31ST MARCH 2023    TIES	BALANCE SHEET AS AT 31ST MARCH 2023   BALANCE SHEET AS AT 31ST MARCH 2023   TILES   BALANCE SHEET AS AT 31ST MARCH 2023   ASSETS   ASSETS   Fixed Assets   A4984747.70   Add: During the year   0.00   Add: During the		2/07.39	Balance at Savings Account	28445352 09	79000 00	indry Creditors
### BALANCE SHEET AS AT 31ST MARCH 2023    Color	BALANCE SHEET AS AT 31ST MARCH 2023		14839.84	Cash in Hand		27606744.60	dvance from Customer
### BALANCE SHEET AS AT 31ST MARCH 2023    ASSETS	BALANCE SHEET AS AT 315T MARCH 2023		28338250.00	Stock in Hand.		76679.45	ST Payable
### BALANCE SHEET AS AT 31ST MARCH 2023  #### ASSETS  #### ASSETS  ##### ASSETS  #################################	BALANCE SHEET AS AT 31ST MARCH 2023			Current Assets			urrent Liabilities
BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS         ASSETS           t         6536324.95         Fixed Assets         4984747.70           d         649405.40         As per Last Statement         4984747.70           ar         0.00         Less: Sold During the Year         0.00           bess: Depreciation         85043.81         85043.81           copyonous         250000.00         Less: Depreciation         85043.81           copyonous         250000.00         1000         1000           copyonous         177694.71         857385.71         1000           copyonous         177694.71         857385.71         1169741.00	BALANCE SHEET AS AT 31ST MARCH 2023	1294651.01	124910.01	Mutual Fund			
BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS           484747.70         ASSETS           5536324.95         Fixed Assets           649405.40         As per Last Statement         4984747.70           649405.40         Add: During the year         0.00           ar         0.00         Less: Sold During the Year         0.00           495360.00         6690370.35         Less: Depreciation         85043.81           50900008         250000.00         Ess: Depreciation         85043.81           5269900008         81044.00         INVESTMENT         INVESTMENT	BALANCE SHEET AS AT 31ST MARCH 2023		1169741.00	Jewellary	2382594.98	1	Inion Bank of India-New Alipore
BALANCE SHEET AS AT 31ST MARCH 2023           TILES         ASSETS           484747.70         ASSETS           5636324.95         Fixed Assets           6649405.40         Add: During the year           6000         Less: Sold During the Year           6690370.35         Less: Depreciation           85900008         250000.00           81044.00         857385.71	BALANCE SHEET AS AT 31ST MARCH 2023   STEET AS AT 31ST MARCH 2023   ASSETS   ASSETS   STEET AS AT 31ST MARCH 2023   ASSETS   ASSETT AS AT 31ST MARCH 2023   ASSETT AS AT 31ST MARCH 20			INVESTMENT			ecured Loan
TIES         BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS           Fixed Assets         4984747.70           t         6536324.95         As per Last Statement         4984747.70           ar         0.00         Less: Sold During the Year         0.00           ar         495360.00         6690370.35         Less: Depreciation         85043.81           0094712         348647.00         Ess: Depreciation         85043.81           259900008         81044.00         81044.00	BALANCE SHEET AS AT 31ST MARCH 2023				857385.71	177694.71	IICLLOAN-560716000495038
TIES         ASSETS         ASSETS           t         6536324.95         Fixed Assets         4984747.70           ar         649405.40         Add: During the year         0.00           ar         0.00         Less: Sold During the Year         0.00           ar         495360.00         6690370.35         Less: Depreciation         85043.81           0094712         348647.00         250000.00         10	BALANCE SHEET AS AT 31ST MARCH 2023   SASETS					81044.00	IIIM LOAN-06249269900008
BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS           Fixed Assets         4984747.70           t         6536324.95         As per Last Statement         4984747.70           ar         649405.40         Add: During the year         0.00           ar         0.00         Less: Sold During the Year         0.00           495360.00         6690370.35         Less: Depreciation         85043.81           0094712         348647.00         49847.00         85043.81	BALANCE SHEET AS AT 31ST MARCH 2023					250000.00	ICL LOAN-0649269900008
BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS           4984747.70           5536324.95         Fixed Assets           4984747.70           Add: During the year         0.00           1000         Less: Sold During the Year         0.00           495360.00         6690370.35         Less: Depreciation         85043.81	LOKENATH CONSTRUCTION					348647.00	ar Loan-56076100094712
BALANCE SHEET AS AT 31ST MARCH 2023           TIES         ASSETS           4984747.70         Fixed Assets           4984747.70         Add: During the year         0.00           495360.00         6690370.35         Less: Sold During the Year         0.00           495360.00         6690370.35         Less: Depreciation         85043.81	COKENATH CONSTRUCTION						erm Loan
TIES  BALÁNCE SHEET AS AT 31ST MARCH 2023  ASSETS  Fixed Assets  Fixed Assets  As per Last Statement  6536324.95  Add: During the year  649405.40  Less: Sold During the Year	HOKENATH CONSTRUCTION  PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCH 2023  TIES  BALANCE SHEET AS AT 31ST MARCH 2023  ASSETS  Fixed Assets  Fixed Assets  498474  6536324.95  As per Last Statement  649405.40  Add: During the Year  0.00  Less: Sold During the Year	4899	85043.81	Less: Depreciation	6690370.35	495360.00	Drawings
TIES  BALANCE SHEET AS AT 31ST MARCH 2023  ASSETS  Fixed Assets  6536324.95  As per Last Statement 498474  649405.40  Add: During the year	EOKENATH CONSTRUCTION  PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCH 2023  TIES  ASSETS  Fixed Assets  6536324.95  As per Last Statement  649405.40  Add: During the year		0.00	Less: Sold During the Year	4	0.00	and During the year
TIES  BALANCE SHEET AS AT 31ST MARCH 2023  ASSETS  Fixed Assets  t 6536324.95  As per Last Statement	PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCH 2023  TIES  Fixed Assets  6536324.95  As per Last Statement		0.00	Add: During the year		649405.40	old Net Profit
BALANCE SHEET AS AT 31ST MARCI	PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCI  TIES  Fixed Asset		4984747.70	As per Last Statement		6536324.95	as per Last Account
BALANCE SHEET AS AT 31ST MARCI	PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCI			Fixed Assets			APITAL ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2023	PROP: JALADHAR CHATTERJEE  BALANCE SHEET AS AT 31ST MARCH 2023		4	ASSETS			LIABILITIES
	PROP: JALADHAR CHATTERJEE			31ST MARCH 2023	E SHEET AS AT	BALANC	
				CHATTERIFF	ORENATH CON	D .	

(Ruchi Agarwal)
Proprietress
Mem No. 301175

	2 2	LOKENATH CO	NSTRI	JCTION	
		PROP: JALADHA	R CHA	ATTERJEE	
	TRADING AND PROF	IT AND LOSS ACCOUNT	FOR	THE YEAR ENDED 31ST MARCH 202	3
To	Opening Stock	13132227.00	Ву	Sales-Works Contract	4421130.00
To	Purchases	6210538.06	-		
To	Municipality Tax	209855.00	, By	Closing Stock (Work in Progress)	28338250.00
To	Freight Charges	3250.00			
	Wages & Labour Charges	11230464.19			
	Gross Profit	1973045.75			
	liv liv	32759380.00			32759380.00
-					<b>X</b>
To	Salary & other Allowance	452000.00	Ву	Gross Profit	1973045.75
To	Electricity Expenses	94840.00			
To	Rates & Taxes	4575.00			
To	Accounting Charges	24000.00			
To	Profession Tax	300.00			
To	Insurance	7725.00		.5	
To	Subscription & Donation	5125.00			
To	Printing & Stationery	1968.00			
Īο	Bank Charges	37406.81			
To	Staff Welfare Expenses	55607.32			
To	Audit Fees	5000.00			
To	General Charges	15009.20			
To	Bank Interest	341408.00	2		
To	Medical Expenses	146356.62			
To	Telephone Charges	2861.00			
To:	Motor Car Upkeep Expenses	44414.59			
To	Degreciation	85043.81			
					1
ro.	Net Profit	649405.40			
		1973045.75	For A	SARWAL RUCHI & ASSOCIATES	1973045.75
				Chartered Accountants	
	Date:28/07/2023		F	irm Reg. no : 329075E	
	Place: Kolkata	· ·		1.41	

(Ruchi Agarwal)
Proprietress
Mem No. 301175

	329075E	Firm Reg. no: 329075E	_				ν.
	ountants	Chartered Acci	<u>.</u>				Place: Kolkata
S	& ASSOCIATE	ESTAGARWAL BLICHI & ASSOCIATES	For A				Date:28/07/2023
4899703.89	85043.81	4984747.70	0.00	0.00	4984747.70		Total
			7				
1812.89	201.43	2014.32	0.00	0.00	2014.32	10	Weighing Scale
4779.32	531.04	5310.36	0.00	0.00	5310.36	10	Mobile Phone
461563,46	81452.37	543015.83	0.00	0.00	543015.83	15	Motor Car
9150.68	1015.63	10166.31	0.00	0.00	10166.31	10	Air Conditioner
12719.59	1413.29	14132.88	0.00	0.00	14132.88	10	Furniture & Fixture
2436.95	430.05	2867.00	0.00	0.00	2867.00	15	Tools & Equipments
4407241.00	0.00	4407241.00	0.00	0.00	4407241.00	0	LAND & BUILDING
31-03-23					01-04-22	%	
WDV	DEPRECIATION	BALANCE	DELETION	ADDITION	OPENING	RATE	DESCRIPTION
		DEPRECIATION SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2023	ENDED 315	R THE YEAR	SCHEDULE FO	PRECIATION	DE
			TTERJEE	PROP: JALADHAR CHATTERJEE	PROP: JAL		
			CTION	LOKENATH CONSTRUCTION	LOKENAT		

(Ruchi Agarwal)
(Proprietress
Niem No. 301175

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

	INCOME FROM BUSINESS/PROFESSION		649405.40
	Add: Interest income		519.00
	Total Income		649924.40
	Round off	87	649924.40
	Less: Deduction U/s 80C 100000.00		
	Less: Deduction U/s 80D 50000.00		150000.00
	TAXABLE INCOME	11	499920.00
,			
	Taxable Income		499920.00
	Tax Payable		9996.00
	Řebate U/s 87A		9996.00
	2		
	Tax Payable		Nil
	Tax Deducted At Source		0.00
	Refundable		0.00