Rabindranath Bardhan F.C.A CHARTERED ACCOUNTANT



15/15, SARSOONA BANERJEEPARA ROAD KOLKATA - 700 061

email: fcarnbardhan@gmail.com

AUDIT REPORT

1.We have audited the attached Balance SheetM/S - ANJAN DUTTA & ASSOCIATES and M/S - E SQUARE DEVELOPER(PROP. - SRI ANJAN DUTTA) (PAN-AEIPD1170Q), having Regd. Office at2/2, SIDDHINATH CHATTERJEE ROAD, KOLKATA-700 034as at31st March, 2022 and also the Profit & Loss Account for the period endedon that date annexed there to[01/04/2021 to 31/03/2022]. 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.
- (a) 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;
- (b) 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;
- (c) TheBalance Sheet andProfit & Loss Accountdealt with by this Report are in agreement with this books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the noted 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:
 - (i) In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2022 and

(ii) In the case of the Profit & Loss Account, Profit for the period ended on that date.

Date: 26/08/2023 Place: Kolkata

FCA, RABINDRA NATH BARDHAN

Chartered Accountant 15/15,BANERJEE PARA ROAD, SARSUNA, KOLKATA-700061

Ralenel North 12

Membership No: 017270 UDIN: 23017270BGUVDF6764

SRI ANJAN DUTTA

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

P.A. NO.:AEIPD1170Q

Assessment Year: 2022 - 2023

Trading, Profit & Loss Account for the year ended 31st March,2022

	PARTICULARS		AMOUNT	_	AMOUNT	PARTICULARS		AMOUNT		AMOUNT
To	Opening Stock	A/c				By Gross receipt from Works Contract including supply of Materials, Sale of a flat from E Square Developer	₹	2,60,71,367.00		
	Materials	, , ,	₹ 24,12,374.00							
	Work-in-Progress		Rs, 52,55,770.00	R	. 76,68,144.00	By Gross receipt from	_			
		• / -		,	1 70 00 450 72	Anjan Dutta & Associates	₹	28,25,483.38	₹	2,88,96,850.38
•	Purchase (Taxable & Exempted)	A/c		,	1,70,88,456.73		_		• `	
-	CGST paid		₹ 7,59,194.00			CGST received	₹	4.04,942.00		
	SGST paid		₹ 7,59,194.00	₹	15,18,388.00	SGST received	₹	4,04,942.00	,	8,51,284.00
_		٥.,-		₹	1,75,480.00	IGST received	_	41,400.00	- `	6,31,264.00
-	Carrying Charges	A/c		`	1,75,460.00	 Closing Stock 				
-	Gross Profit transferred to Profit & Loss	Α/c				Materials & Land	_			
				₹	1,42,65,909.65		₹	64,55,778.00	В-	1,09,68,244.00
						Work-in-Progress		45,12,466.00	- 113.	1,03,00,244.00
				₹	4,07,16,378.38				₹	4,07,16,378.38
				,						
To	Puja Expenses	A/c		₹	14,151.00	By Gross Profit transferred				4 40 05 000 00
:	Professional Tax	A/c		₹	2,500.00	from Trading A/c			₹	1,42,65,909.65
:	Office Expenses	A/c		₹	78,743.00 1,800.00					
	Rates & Taxes Accounting Charges	A/c A/c		₹	72,000.00					
-	Interest paid	A/c		₹	52,142.00					
-	Salary & Bonus to Staff	A/c		₹	8,75,015.00					
-	Postage	A/c		₹	8,565.00					
•	Car Expenses	A/c		₹	1,01,960.00					
•	Bank Charges	Α/c		₹	8,776.60					
	Tea & Tiffin Expenses	A/c A/c		₹	64,147.00 51,190.00					
-	Electricity Charges Car Insurance	Α/c		₹	29,622.00					
-	Profession Fees Paid	A/c		₹	7,87,409.00					
•	Travelling & Conveyance	A/c		₹	76,564.00					
-	Printing & Stationery	Α/c		₹	50,802.00					
	Telephone Charges including Internet Charges	A/c		₹	12,800.00					
-	Donation & Subscription	A/c		₹	49,702.00					
-	General Charges	A/c		₹	1,05,067.00					
•	Books & Periodicals	Иc		₹	47,666.00					
•	IGST paid	Αc	₹ 41,400.00		•					
	CGST paid	Α/c	₹ 3,88,437.00		0.49.274.00					
	SGST paid ESI paid	A/c A/c	₹ 3,88,437.00	. ₹	8,18,274.00 6,896.00					
-	GST Interest & Late Fees paid	A/c		₹	1,778.00		•			
-	Labour Charges Paid	Αc		₹	75,30,700.00					
-	Legal expenses	Αc		₹	55,250.00					
-	Brokerage Paid	AVC		?	2,50,800.00					
	Rent paid	A/c A/c		₹	6,48,370.00 1,20,000.00					
	,	, , ,		•	1,20,000.00					
•	Depreciation on									
	Office Furniture		₹ 2,028.87							
	A.C. Machine		₹ 491.75			and the second				
	Cell Phone		₹ 121.60			BARDHAN				
	Motor Car		1,70,837.73			13				
	Motor Cycle		₹ 278.21			13/ \$1, ole				
	Fan Ammonia Machine		₹ 48.62 ₹ 106.14			[a] \$160 B)				
	Computer		₹ 23.46			13/ 24 27 B				
	Computer Accessiories		₹ 18,850.51			136 JEN				
	Inverter		1,482.22			(1 mm -				
	Water Purifier		₹ 161.94 ₹ 163.01		7 -1-4	The state of the s				
	Plotter Machine Computer Softwear		₹ 2.35	2	1,94,596.62	Signed in terms of my separate Rep	ort			
	Composer Control					of even date				
To	Net Profit transferred to			1		Rolling rath	1			
	Capital Account	A/c		4	21,48,623.43	Carelles 19414				
				Y	1,42,65,909.65	FCA, RABINDRA NATH BARDHAN Chartered Accountant		-	1	42,65,909.65

SRI ANJAN DUTTA

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

15/15, Banerjee Para Road, Sarsuna, Kolkata-700 061

P.A. NO.:AEIPD1170Q

Assessment Year: 2022-2023

LIABILITIES	Balance S	heel as at 31st I	March, 2022	
	AMOUNT	AMOUNT		
As per last A/c	-		ASSETS	AMOUNT AMOUNT
Add : Net Profit	₹ 3,48.85,053.81		FIXED ASSETS	
Total Total	21,48,623.43		(Inhent Property, Flat & Land)	Rs. 95,20,000 00
S. B. A/c Interest FD Interest	2.11,250.00		OFFICE FURNITURE As per last A/c	20.283.69
 Remuneration from Firm Share of Profit in the Firm 	2,23,645.00			6"
Capital Gain from Share& MF	₹ 5,37,352.33 ₹ 80,482.00		Less: Depreciation @10%	₹ 20,288.69 ₹ 2,028.87 ₹ 18,259.82
			A C MACHINE As per last A/c	
	₹ 3,83,65,917.57		Less : Depreciation @15%	₹ 3,278,35 ₹ 491.75 ₹ 2,786.60
Less: Drawing	9,89,586,49	₹ 3,73,76,331.08	CELL PHONE	
			As per last A/c Less : Depreciation @15%	₹ 810.69 ₹ 121.60 ₹ 689.09
			MOTOR CAR	
			As per last A/c	₹ 11,38,918.18
			Less : Depreciation @15%	₹ 11,38,918.18 ₹ 1,70,837.73 ₹ 9,68,080.45
			MOTOR CYCLE	,
			As per last A/c Less : Depreciation @15%	1,854.76 278.21 ₹ 1,576.55
			FAN ACCOUNT	₹ 278.21 ₹ 1,576.55
SECURED LOAN			As per last A/c	₹ 325.49
~	_		Less : Depreciation @15%	₹ 48.82 ₹ 276.66
Loan with IDBI Bank, behala Br.			AMMONIA MACHINE As per last A/c	707.57
A/c No.1184651100000602	-		Less: Depreciation @15%	₹ 105.14 ₹ 601.43
OD with AXIS Bank, behala Br.	₹ 16,17,161.00 ₹ 9.56.456.00 ₹		As per last A/c	58.65
OD WILL WIS BAIK, DETAILS BY.	9,56,456.00	25,73,617.00		₹ 58.65
			Less: Depreciation @40%	₹ 23.46 ₹ 35.19
CHORENT LIANGUITIES			COMPUTER ACCESSIORIES As per last A/c	₹ 1,25,670.07
CURRENT LIABILITIES	- 1			₹ 1,25,670.07
Sundry Creditors	•	25,12,246.00	Less: Depreciation @15%	₹ 18,850,51 ₹ 1,06,819.56
			INVERTER (As per last A/c) Less: Depreciation @15%	₹ 9,831.45 ₹ 1,482.22 ₹ 8,399.24
		,	WATER PURIFIER (As per last A/c)	₹ 1,079.61
OUTSTANDING LIABILITIES			Less : Depreciation @15%	₹ 161.94 ₹ 917.67
Salary & Bonus to Staff Accounting Charges	₹ 67,300.00 ₹ 72,000.00		PLOTTER MACHINE Less: Depreciation @15%	₹ 1,086.76 _₹ 163.01 ₹ 923.74
GST payble ESI	₹ 92,386.00 ₹ 495.00		COMPUTER SOFTWEAR	323.74
Labour Charges TDS payble	₹ 34,55,750.00 ₹ 2,000.00 ₹	36,89,931.00	As per last A/c Less : Depreciation @40%	5.87
		00,00,001.00	SECURITY DEPOSIT (as per last A/c)	₹ 2.35 ₹ 3.52
			INVESTMENT	1,500.00
			CURRENT ASSETS	98,54,341.71
			Net lax Credit (CGST & SGST)	11,33,283.56
			CLOSING STOCK Malerials & Land	Rs. 64,55,778.00
			Work-in-Progress Sundry Debtors	Rs. 45,12 466 00 Rs. 1,09,68,244.00
			ADVANCE TAX (TDS)	₹ 81,101.00 ₹ 3.30,768.00
			CASH IN HAND	
			CASH AT BANK	76,345.00
			IDBI,Behala Br., A/c No.1184104000021155 IDBI,Behala Br., A/c No.1184102000001885	₹ 11,95,279.65 ₹ 27,70,006.80
			AXIS Bank, Behala Br., No	
			No.721010100002370 ICICI bank, A/c No.329401500695	₹ 29,25,126.82 ₹ 3,12,483.17
			HDFC Bank, Behata Br., A/c No.59109831278320	Rs. 4,30,398.24
			AXIS Bank, Behala Br., A/c No.919020039088458	Rs. 54.43.877.60 Rs. 1,30,77,172.28
	<u> </u>	1,61,52,125.08		
				4.61,52.125.08

Signed in terms of my separate Report of even date

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