Rabindranath Bardhan F.C.A CHARTERED ACCOUNTANT



15/15, SARSOONA BANERJEEPARA ROAD

KOLKATA - 700 061

E-mail: 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, 2023 and also the Profit & Loss Account for the period endedon that date annexed there to [01/04/2022 to 31/03/2023]. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on

- 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:
- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were
- (b) In our opinion, proper books of account as required by Law have been kept by the company so far as appears
- (c) TheBalance Sheet andProfit & Loss Accountdealt with by this Report are in agreement with this books of
- (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
 - (i) In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2023 and

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

Date: 24/04/2024 Place:Kolkata

FCA, RABINDRA NATH BARDHAN

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

Membership No: 017270 UDIN: 24017270BKBJMC5938

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

P.A. NO.:AEIPD1170Q

Assessment Year: 2023 - 2024

Balance Sheet as at 31st March, 2023

	Commed Sir	eet as at 31st Ma	rcn,2023		
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	THUOMA
CAPITAL ACCOUNT As per last A/c			FIXED ASSETS	_	
ra per leat rec	₹ 3,73,76,331.08		HOUSE PROPERTY		
Add : Net Profit	28,71,846.26		(Inherit Property, Flat & Land)	_ R	95,20,000.00
			OFFICE FURNITURE		
S. B. A/c Interest	1,50,214.00		As per last A/c	18,259.82	
 FD Interest Remuneration from Firm 	t 1,53,162.00 t 2,40,000.00			₹ 18,259.82	
 Share of Profit in the Firm Capital Gain from Sale of HP 	₹ 55,465.00 ₹ 74,927.00		Less: Depreciation @10%	₹ 1,825.98 ₹	16,433.84
Capital Call Hort Sale (FIFE	(74,927.00		A C MACHINE	_	
	t 4,09,21,945.34		As per last A/c Less: Depreciation @15%	₹ 2,786.60 ₹ 417.99 ₹	2,368.61
Less: Drawing	t 12,35,710.89 t	2 06 86 23 <i>4 4</i> 5	CELL PHONE		2,300.01
Less . Drawing	12,55,710.05	3,80,00,254,43	As per last A/c	- 689.09	
			Less : Depreciation @15%	₹ 103.36 ₹	585.73
			MOTOR CAR As per last A/c	9.68.080.45	
			No per lost / Vo		
			Less: Depreciation @15%	₹ 9.68,080.45 ₹ 1,45,212.07 ₹	8,22,868.38
			MOTOR CYCLE		0,22,000.50
			As per last A/c	ا 1,576.55	
			Less: Depreciation @15%	₹ 236.48 ₹	1,340.07
			FAN ACCOUNT As per last A/c	_ { 276.66	
SECURED LOAN	_		Less : Depreciation @15%	₹ 276.66 ₹ 41.50 ₹	235.16
			AMMONIA MACHINE		
Loan with IDSI Bank, behala Br.			As per last A/c Less : Depreciation @15%	601.43	
A/c No.1184651100003148	- 4.92.396.56			₹ 90.21 ₹	511.22
	, , , , , , , , , , , , , , , , , , , ,		COMPUTER As per last A/c	ـــــــــــــــــــــــــــــــــــــ	
OD with AXIS Bank, behala Br.	₹ 1.62.396.00 ₹	6,54,792.56		₹ 35.19	
			Less: Depreciation @40%	₹ 14.08 ₹	21.11
			COMPUTER ACCESSIORIES	_	
CURRENT LIABILITIES			As per last A/c	₹ 1,06,819.56	
Sundry Creditors	ŧ	18,28,940.00	Less : Depreciation @15%	1,06,819.56	
		10,20,010.00		₹ 16,022.93 ₹	90,796.63
			INVERTER (As per last A/c) Less: Depreciation @15%	₹ 8,399,24 ₹ 1,259,89 ₹	7,139.35
			WATER PURIFIER (As per last A/c)		1,100.00
OUTSTANDING LIABILITIES			Less : Depreciation @15%	_ ₹ 917.67 ₹ 137.65_ ₹	780.02
Salary & Bonus to Staff	₹ 72,500.00		PLOTTER MACHINE	₹ 923,74	
Accounting Charges GST payble	₹ 1,76,000.00 ₹ 17,000.00		Less: Depreciation @15%	₹ 138.56 ₹	785.18
ESI Labour Charges	₹ 848.00 ₹ 42,67,850.00		COMPUTER SOFTWEAR		
Professional Tax	₹ 540.00		As per last A/c Less : Depreciation @40%	₹ 3.52 ₹ 1.41 ₹	2.11
	'	45,34,738.00	SECURITY DEPOSIT (as per last A/c)	•	1,500.00
			INVESTMENT		1,54,48,976.69
			CURRENT ASSETS	- `	1,01,10,010.00
			Net tax Credit (CGST & SGST)	-	12 15 570 00
				,	12,15,570.00
ATHR			CLOSING STOCK Materials & Land	Rs. 25,43,255.12	
18			V/ork-in-Progress	Rs. 37,25,370.00 R	62,68,625,12
01/270 E			Sundry Debtors	*	75,640.00
			ADVANCE TAX (TDS)	•	4,01,525.00
			CASH IN HAND		62,375.00
			CASH AT BANK IDBI.Buhala Br., A/c No.1184104000021155		
THE PARTY OF THE P	*		IDBI,Behala Br., A/c No.1184104000021155 IDBI,Behala Br., A/c No.1184102000001885	80,750.84 2.41,018.89	
			AXIS Bank, Behala Br., No		
			No.721010100002370 ICICI bank, A/c No.329401500695	₹ 57,83,545.80 ₹ 3,77,864.54	/
			HDFC Bank, Behala Br., A/c No.59109831278320 AXIS Bank, Behala Br., A/c	4,14,384.82	U

₹ 4.67,04,705.01

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t 4.67,04,705.01

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

Signed in terms of my separate Report of even date

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

P.A. NO.:AEIPD1170Q

Assessment Year: 2023 - 2024

Trading, Profit & Loss Account for the year ended 31st March,2023

_	PARTICULARS		AMOUNT		AMOUNT	PARTICULARS	_	AMOUNT		THUOMA
То	Opening Stock Materials	A/c	: ₹ 64,55,778.	00		By Gross receipt from Works Contract including supply of Materials, Sale of a flat from E Square Developer	₹	3,34,26,198.00		
	Work-in-Progress		₹ 45,12,466.0		₹ 1,09,68,244.00	By Gross receipt from				
•	Purchase (Taxable & Exempted)	A/c		,	1,60,89,272.00	Anjan Dulta & Associates	₹ 	45,71,426.25	. ₹	3,79,97,624.2
					2,25,300.00					
•	Carrying Charges	A/c		₹	2,25,300.00	 Closing Stock 				
•	Gross Profit transferred to Profit & Lo	ss A/c		7	1,69,83,433.37	Materials & Land	₹	25,43,255.12		
				•	1,00,00,100.01	Work-in-Progress	₹	37,25,370.00	Rs.	62,68,625.1
				₹	4,42,66,249.37				₹	4,42,66,249.3
То	Puja Expenses	A/c		₹	15,351.00					
	Professional Tax	A/c		₹		from Trading A/c			₹	1,69,83,433.3
•	Office Expenses	A/c		₹	64,280.00	, , , , , , , , , , , , , , , , , , ,				
•	Rates & Taxes	A/c		₹						94-
•	Accounting Charges	A/c		₹		By Commission from HDFC bank Ltd.			₹	10,710.0
	Interest paid Salary & Bonus to Staff	A/c A/c		₹						
	Postage	A/c		₹						
•	Car Expenses	A/c		₹						
•	Bank Charges	A/c		₹						
•	Tea & Tiffin Expenses	A/c		₹						
•	Electricity Charges	A/c		₹	44,280.00					
•	Car Insurance	A/c		₹	29,622.00					
•	Profession Fees Paid	A/c		₹	5,39,595.00					
	Travelling & Conveyance	A/c		₹	82,750.00					
	Printing & Stationery Telephone Charges including Internet Charges	A/c A/c		₹	66,220.00 10,370.00					
	Donation & Subscription	A/c		₹	53,251.00					
	General Charges	A/c		₹	86,760.00					
	Books & Periodicals	A/c		₹	36,430.00					
	CGST paid	A/c	₹ 6,65,522.00							
	SGST paid		₹ 6,65,522.00	-	13,31,044.00					
	ESI paid GST Interest & Late Fees paid	A/c		₹	9,210.00					
	Labour Charges Paid	A/c A/c		₹	540.00					
	Legal expenses	A/c		₹	95,82,450.00 17,800.00					
	Brokerage Paid	Alc		₹	3,15,700.00					
	Site Expenses	A/c		₹	2,85,310.00					
1	Rent paid	A/c		₹	1,20,000.00					
	Depreciation on									
	Office Furniture		₹ 1,825.98							
	A.C. Machine		₹ 417.99							
	Cell Phone Motor Car		₹ 103.36							
	Motor Car Motor Cycle		1,45,212.07							
	Fan		₹ 236.48 ₹ 41.50					_	===	
	Ammonia Machine		₹ 90.21						NA.	MA
	Computer		14.08					1/87		100
	Computer Accessiories		16,022.93					(E) K	DLK	ATA 1211
	Inverter		1,259.89					12	D	5
	Water Purifier		137.65					1851 W	474	270
	Plotter Machine Computer Softwear		₹ 138.56 ₹ 1.41	. *	1,65,502.11	Signed in terms of my separate Report of even date		18	97	270
0	Net Profit transferred to					() 0 0 0	,		Τ.	COL
	Capital Account	A/c		•	28,71,846.26	Kalenel Vall 2 FCA. RABINDRA NATH BARDHAN	_			
					60 04 442 27	FCA, RABINDRA NATH BARDHAN				

₹ 1,69,94,143.37

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

₹ 1,69,94,143.37