



**Narayan Saha**  
4/12, Azadgarh, Kolkata  
Profit and Loss Account for the year ended 31st March, 2023

Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount	Year ended 31.03.2023 Amount	Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount	Year ended 31.03.2023 Amount
-	To, Share of Loss from M/s Napcons		51,418.50		By, Profit from Proprietorship Firm		
-	To, Share of Loss from Proprietorship Firm			1,24,353.89	- M/s. B. Builder	6,88,935.28	
-	- M/s B Builder			2,08,715.67	- M/s Narayan Saha	8,40,095.36	20,88,976.81
-	- M/s Narayan Saha			2,57,210.84	- M/s. B. Builders		
-	- M/s B Builders				By, Share of Profit from Partnership Firm		
911.05	To Bank Charges a/c		230.30		- M/s. Napcons		
-	To, Interest Paid on ICICI Home Loans				By, Partners Remuneration-Napcons		4,22,180.00
5,000.00	To, Audit Fees		5,000.00	77,324.74	By, Interest on Fixed Deposit Receipt		
2,71,000.00	To, Brokerage Paid			5,88,049.00	By, Profit on Sale of Building		
-	To, Professional Tax			2,59,140.00	By, Rent of Flat (200 NSC)		9,220.00
0.04	To, Sundry Adjustment			11,992.00	By, Bank Interest - Savings Account		1,36,208.00
14,28,386.33	To, Balance c/d (Net Profit transfer to Capital Account)		26,28,985.15	1,15,301.00	By, Interest on Public Provident Fund		29,010.00
				28,132.00	By, Interest on NSC VIII Issue		39.14
				35,078.28	By, Miscellaneous Receipts		
							26,85,633.95
			26,85,633.95	17,05,297.42			
17,05,297.42							

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305078E)  
*Chakrabarti*  
(Tapas Chakrabarti)  
Proprietor  
Membership No. 007917  
UDIN: 23007917BGSTMAG732  
121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023



*Narayan Saha*  
\_\_\_\_\_  
(NARAYAN SAHA)

**M/s. B. Builders**  
**3/102, Azadgarh, Kolkata - 700040**  
**Balance Sheet as at 31st March, 2023**

Amount 31.03.2022	Liabilities	Amount 31.03.2023	Amount 31.03.2023	Amount 31.03.2022	Particulars	Amount 31.03.2023	Amount 31.03.2023
18,19,977.11	<b>Capital Account</b>				<b>Fixed Assets</b>		
2,57,210.84	Opening Balance	19,59,244.27			<b>Land and Building</b>		
(1,17,943.68)	Add: Net Profit/(Loss) during the year	8,40,095.36		2,80,000.00	Shop at Azadgarh, Kolkata	2,80,000.00	
19,59,244.27	Less: Drawings	(4,11,016.25)		2,20,000.00	Shop at 2/29, Azadgarh - 355sqft	2,20,000.00	
	Less: Proprietor's Control Account		23,88,323.38	1,19,810.00	Godown at Azadgarh, Kolkata	1,19,810.00	6,94,810.00
				75,000.00	Garage at Azadgarh, Kolkata	75,000.00	
				6,94,810.00			
30,31,481.00	<b>Unsecured Loan (Interest Free)</b> (Payable on demand from related parties) From Individuals	25,31,481.00	25,31,481.00	2,95,699.20	<b>Depreciable Tangible Assets</b>	3,19,025.58	
				(48,701.00)	Gross Block	(62,871.00)	2,56,154.58
				2,46,998.20	Less: Depreciation		
22,76,880.70	<b>Current Liabilities and Provisions</b>				<b>Investments</b>		
26,830.00	<b>Sundry Creditors</b>			9,23,427.00	In Fixed Deposit with Bank of Baroda		
	For Goods	23,90,265.70		(8,67,706.00)	Opening Balance		
	For Expenses	26,500.00		(55,721.00)	Less: Matured During the Year		
23,03,710.70	For GST Payable	2,555.96	24,19,321.66		Add: Interest accrued during the year		
					Less: Tax Deducted at Source		
58,29,223.89	<b>Sundry Advances</b> Advances from Party	94,59,985.89	94,59,985.89	47,97,631.00	<b>Current Assets, Loans and Advances</b>	93,66,197.10	93,66,197.10
				33,072.86	Sundry Debtors		
					For Goods & Service Tax Liability		
				13,55,996.28	<b>Inventories</b>	20,14,320.77	20,14,320.77
					Finished Goods		
				20,26,810.00	<b>Sundry Advances</b>	32,26,810.00	32,26,810.00
					Advance Given (Interest Free)		
				9,841.14	<b>Security Deposit</b>	15,000.00	15,000.00
				9,841.14	Ultratech Cement Limited - Stockist		
				1,28,303.00	<b>Advances with Revenue Authorities</b>	9,841.14	
				37,14,637.63	Tax Collected at Source - AY: 2022-2023	10,830.39	20,671.53
				1,15,559.75	Tax Collected at Source - AY: 2023-2024		
				39,58,500.38	<b>Cash and Bank Balances</b>	2,12,099.00	
					Cash in Hand		
					Cash at Bank	6,98,954.45	9,43,623.95
					- Bank of Baroda - 6934	32,570.50	
					- Axis Bank Limited - 4979		
1,31,23,659.86			1,67,99,111.93	1,31,23,659.86			1,65,37,587.93

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 205078E)



(Tapas Chakrabarti)

Proprietor  
Membership No. 007917

UDIN: 23007917BGSMA6732.

121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023

**B. BUILDERS**

*Narayan Saha*

Proprietor

(NARAYAN SAHA)

Proprietor



**M/s. B. Builders**  
**Trading and Profit and Loss Account for the year ended 31st March, 2023**

Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount	Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount
7,93,173.59	To, Opening Stock a/c - Finished Goods	13,55,996.28	1,600.00	By, Sales a/c - GST Sale - SEZ	1,09,820.00
-	To, Purchase a/c	41,900.00	1,28,44,838.55	- GST Sale - 18%	1,37,99,259.75
27,300.00	- From Composite Dealers	-	76,34,528.70	- GST Sale - 28%	1,33,06,885.67
1,23,69,239.35	- GST Purchase - 5%	1,40,05,816.63	13,55,996.28	By, Closing Stock a/c	20,14,320.77
77,82,569.97	- GST Purchase - 18%	1,24,48,496.80		- Finished Goods	
2,06,578.80	To, Delivery Charges a/c	2,18,557.00			
6,58,101.82	To, Gross Profit c/d	11,59,519.48			
		2,92,30,286.19	2,18,36,963.53		2,92,30,286.19
2,18,36,963.53			6,58,101.82	By, Gross Profit b/d	11,59,519.48
5,000.00	To, Audit Fees a/c	5,000.00	-	By, Shortage of Material - Credit	29,061.00
6,278.70	To, Bank Charges	7,105.18			
10,500.00	To, Books and Periodicals a/c	62,871.00			
48,701.00	To, Depreciation a/c	3,027.00			
-	To, Discount Allowed a/c	41.13			
3,087.28	To, General Expenses a/c	-			
55,721.00	To, Interest on Fixed Deposit (Penal)	-			
1,300.00	To, Office Expenses a/c	1,016.10			
1,436.00	To, Printing and Stationery a/c	3,475.00			
3,475.00	To, Rates and Taxes a/c	15,960.00			
15,960.00	To, Rent a/c	83,299.71			
-	To, Repair and Maintenance	1,58,760.00			
1,43,250.00	To, Salary and Wages a/c	2,730.00			
-	To, Staff Welfare Expenses a/c	5,200.00			
6,880.00	To, Telephone Expenses a/c	-			
99,302.00	To, Travelling and Conveyance a/c	-			
2,57,210.84	To, Net Profit a/c	8,40,095.36			
-	(Transfer to Capital Account)				
6,58,101.82		11,88,580.48	6,58,101.82		11,88,580.48

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305078E)

*Chakrabarti*

(Tapas Chakrabarti)  
Proprietor

Membership No. 007917

UDIN: 23007917BGSTMAG732

121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023

**B. BUILDERS**

*Narayan Saha*  
Proprietor

(NARAYAN SAHA)  
Proprietor

**M/s. B. Bulder**  
4/12, Azadgarh, Kolkata  
Balance Sheet as at 31st March, 2023

Amount 31.03.2022	Liabilities	Amount 31.03.2023	Amount 31.03.2023	Amount 31.03.2022	Particulars	Amount 31.03.2023	Amount 31.03.2023
	<b>Capital Account</b>				<b>Current Assets, Loans and Advances</b>		
29,53,474.77	Opening Balance	30,77,828.66			<b>Inventories</b>		
-	Add : Introduced during the year	-			Work in Progress at :		
1,24,353.89	Add : Net Profit during the year	6,88,935.28		40,93,810.08	- Site 1086 Chakgaria	21,074.00	21,074.00
-	Less : Drawings	-		21,074.00	- Site 351 Chalkgaria	-	-
-	Less : Proprietor's Control Account	-		41,14,884.08			
-	Less : TDS Adjustment for earlier years	4,010.00	37,70,773.94	18,00,000.00	Sundry Advance Given	60,16,868.00	60,16,868.00
30,77,828.66				-	Advance against purchase of Land	-	-
	<b>Current Liabilities and Provisions</b>			18,00,000.00			
15,83,095.00	Sundry Creditors	15,83,095.00	16,44,123.00	5,71,353.00	<b>Fixed Deposit with UCO Bank</b>		
71,028.00	- For Goods	61,028.00		1,14,000.00	Opening Balance	69,00,000.00	
16,54,123.00	- For Expenses			139.00	Add: Invested during the year		
12,64,982.00	Sundry Advances	32,83,000.00	32,83,000.00	(6,85,492.00)	Add: Interest Accrued	(43,81,963.00)	25,18,037.00
-	Advances received for Sale of WIP			-	Less: Matured during the year		
12,64,982.00				-	Less: TDS (A.Y.:2021-22)		
14,850.00	Security Deposit (Rent of Flat)			52,652.00	<b>Cash and Bank Balances</b>	1,33,012.00	
				43,254.58	Cash in Hand		
				95,906.58	Cash at Bank	7,145.54	1,40,157.54
				993.00	- UCO Bank - 0892		
				-	TDS (A.Y.:2021-22)	993.00	
				993.00	TDS (A.Y.:2023-24)	767.40	1,760.40
60,11,783.66			86,97,896.94	60,11,783.66			86,97,896.94

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305071E)



*Tapas Chakrabarti*  
(Tapas Chakrabarti)  
Proprietor  
Membership No. 007917  
UDIN: 23007917EGSTMA67B2  
121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023

**B. BULDER**

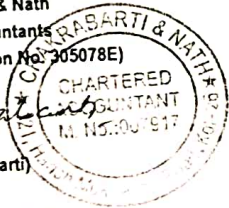
*Narayan Saha*

**Proprietor**  
(NARAYAN SAHA)  
Proprietor

M/s. B Builder						
Profit and Loss Account for the year ended 31st March, 2023						
Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount		Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount
41,01,584.08	To, Opening Stock a/c - Work in Progress	41,14,884.08		-	By, Sales a/c	72,00,000.00
-	To, Purchase a/c	23,00,000.00		41,14,884.08	By, Closing Stock a/c - Work In Progress	21,074.00
-	To, Labour Charges a/c	-				
13,300.00	To, Direct Overhead a/c	8,000.00				
-	To, Balance c/f (Gross Profit transfer)	7,98,189.92				
<b>41,14,884.08</b>		<b>72,21,074.00</b>		<b>41,14,884.08</b>		<b>72,21,074.00</b>
10,000.00	To, Audit Fees a/c	-		-	By, Balance b/f	7,98,189.92
235.11	To, Misc Expenses a/c	-		139.00	By, Interest on Fixed Deposit	46,527.19
1,150.00	To, Rates and Taxes a/c	1,150.00		1,27,600.00	By, Rent of Flat	64,780.00
12,000.00	To, Maintenance Charges a/c	12,000.00		20,000.00	By, Profit from Cancellation of Agreement	-
-	To, Bank Charges a/c	3,771.83				
-	To, Brokerage Paid	1,44,000.00				
-	To, Legal Fees a/c	59,640.00				
1,24,353.89	To, Balance c/f (Net Profit transfer to Capital a/c)	6,88,935.28				
<b>1,47,739.00</b>		<b>9,09,497.11</b>		<b>1,47,739.00</b>		<b>9,09,497.11</b>

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305078E)



(Tapas Chakrabarti)  
Proprietor

Membership No. 007917

UDIN: 23007917BGSTMA6732.

121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023

**B. BUILDER**

*Narayan Saha*

Proprietor

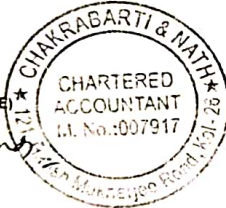
(NARAYAN SAHA)  
Proprietor

**M/s. Narayan Saha**  
4/12, Azadgarh, Kolkata  
Balance Sheet as at 31st March, 2023

Amount 31.03.2022	Liabilities	Amount 31.03.2023	Amount 31.03.2023	Amount 31.03.2022	Particulars	Amount 31.03.2023	Amount 31.03.2023
(19,91,009.05)	<b>Capital Account</b>				<b>Fixed Assets</b>		
2,08,715.67	Opening Balance	(17,89,917.38)		10,35,248.00	Land at 4/14 Azadgarh	10,35,248.00	10,35,248.00
-	Add: Net Profit(Loss) During the Year	5,59,946.17					
-	Add: TDS Adjustment	9,561.00		10,35,248.00			
(7,624.00)	Less: Drawings	-			<b>Depreciable Fixed Assets</b>		
(17,89,917.38)	Less: Proprietor's Control Account	-	(12,20,410.21)	3,00,121.00	Gross Block	2,62,080.00	2,30,009.00
				(38,041.00)	Less: Depreciation	(32,071.00)	
				2,62,080.00			
	<b>Current Liabilities and Provisions</b>				<b>Current Assets, Loans and Advances</b>		
23,31,899.00	<b>Sundry Creditors</b>				<b>Inventories</b>		
30,000.00	- For Goods	26,98,631.00			Work in Progress		
-	- For Expenses	20,000.00			- Site 4/14 Azadgarh	1,79,762.00	
23,61,899.00	- For Other Finance (TDS Payable)	50,000.00	27,68,631.00	34,76,803.69	- Site 99 Regent Estate	10,00,000.00	14,38,507.00
				5,300.00	- Site 141 Regent Estate	2,58,745.00	
12,00,000.00	<b>Sundry Advances</b>			34,82,103.69			
74,52,533.10	Advance Received against Construction				<b>Sundry Debtors</b>	3,54,030.00	3,54,030.00
86,52,533.10	Others	75,31,463.10	75,31,463.10	3,54,030.00	Sundry Advances Given	57,00,000.00	57,00,000.00
48,000.00	<b>Security Deposit</b>			36,81,982.00			
	Interest Free Deposit - Rent 99, Regent Es			40,36,012.00			
					<b>Advances with Revenue Authorities</b>		
					Tax Deducted at Source : AY 23-24	62,000.00	62,000.00
					<b>Fixed Deposit with UCO Bank</b>		
				26,93,747.00	Opening Balance		
					Add: Invested during the year	5,00,000.00	
				(11,938.00)	Add: Interest Accrued		
				(26,81,809.00)	Less: Matured during the year	(4,49,925.00)	50,075.00
					Less: TDS (A Y 2021-22)		
					<b>Cash and Bank Balances</b>		
				65,631.00	Cash in Hand	22,806.00	
				3,91,440.03	Cash at Bank	1,87,008.89	2,09,814.89
				4,57,071.03	- UCO Bank - 1172		
92,72,514.72			90,79,683.89	92,72,514.72			90,79,683.89

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305078E)



Chakrabarti  
(Tapas Chakrabarti)  
Proprietor  
Membership No. 007917  
UDIN: 23007917BGSTMA6732  
121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023

**M/s NARAYAN SAHA**

*Narayan Saha*

Proprietor

(NARAYAN SAHA)  
Proprietor



**M/s.Narayan Saha**  
**Profit and Loss Account for the year ended 31st March, 2023**

Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount	Year ended 31.03.2022 Amount	Particulars	Year ended 31.03.2023 Amount
32,55,858.69	To, Opening Stock a/c - Work in Progress	34,82,103.69	-	By, Sales a/c	62,00,000.00
33,200.00	To, Purchase a/c	18,52,462.00			
-	To, Labour Charges a/c	10,10,100.00	34,82,103.69	By, Closing Stock a/c - Work in Progress	12,58,745.00
1,93,045.00	To, Direct Overhead a/c	5,91,905.00			
-	To, Balance c/f (Gross Profit transfer)	5,22,174.31			
<b>34,82,103.69</b>		<b>74,58,745.00</b>	<b>34,82,103.69</b>		<b>74,58,745.00</b>
10,000.00	To, Audit Fees a/c	-	-	By, Balance b/f	5,22,174.31
38,041.00	To, Depreciation a/c	32,071.00	-	By, Interest on Fixed Deposit	2,867.00
1,150.00	To, Rates and Taxes a/c	1,150.00	2,85,600.00	By, Rent of Flat	80,500.00
-	To, Professional Fees	-	-	By, Balance c/f (Net Profit transfer to Capital a/c)	-
-	To, Loss on Cancellation of Agreeeme	-			
15,600.00	To, Maintenance Charges	10,800.00			
155.33	To, Bank Charges	974.14			
11,938.00	To, Reversal of FDR interest	-			
-	To, TDS Late Filing Charges	600.00			
2,08,715.67	To, Balance c/f (Net Profit transfer to Capital a/c)	5,59,946.17			
<b>2,85,600.00</b>		<b>6,05,541.31</b>	<b>2,85,600.00</b>		<b>6,05,541.31</b>

As per our report of even date

For Chakrabarti & Nath  
Chartered Accountants  
(Firm Registration No. 305678E)

*Chakrabarti*  
(Tapas Chakrabarti)  
Proprietor  
Membership No. 007917  
UDIN: 23007917B GSTMAG732.  
121, Harish Mukherjee Road,  
Kolkata, The 29th Day of August, 2023



**M/s NARAYAN SAHA**  
*Narayan Saha*  
Proprietor

(NARAYAN SAHA)  
Proprietor