

AUDITOR'S REPORT

1. We have examined the attached Balance Sheet of "**UTTARA CONSTRUCTION**" at A.P.NAGAR, CHANDMARI, P.O. & P.S. - SONARPUR, KOLKATA - 700150, as on **31st March' 2023** and the Trading, Profit & Loss Account and Profit & Loss Appropriation Account for the year ended on that date Annexed thereto. These financial statements are the responsibility of the Concern's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have 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 from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements Presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
 - We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - In our opinion, proper books of accounts have been kept by the Concern.
 - The Balance Sheet and the Trading, Profit & Loss Account and Profit & Loss Appropriation Account dealt with by this report are in agreement with the books of accounts.
 - In our opinion and to the best of our information and according to the explanations given to us the said account together with the notes thereon, give a true and fair view in conformation with the accounting principles generally accepted in India.
 - In the case of Balance Sheet, of the state of affairs of the Concern as at 31st March, 2023.
 - In case of Trading, Profit & Loss Account and Profit & Loss Appropriation Account of the profit for the year ended on that date.

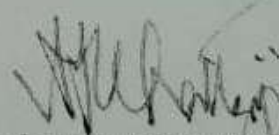
PLACE : KOLKATA : 700032

DATE : 22.08.2023



ALOKE KUMAR CHATTERJI
Chartered Accountants
Membership No.-053504

For ALOKE CHATTERJI & CO
CHARTERED ACCOUNTANTS


ALOKE KUMAR CHATTERJI
PROPRIETOR

Membership No.- 053504

M/S. UTTARA CONSTRUCTION

A.P.NAGAR, CHANDMARI
P.O. & P.S. - SONARPUR,
KOLKATA - 700150

ALOKE CHATTERJI & CO.
Chartered Accountants
17, North Road
Jadavpur, Kolkata- 700032

BALANCE SHEET AS AT 31ST MARCH, 2023.

LIABILITIES		AMOUNT (Rs)	AMOUNT (Rs)	ASSETS		AMOUNT (Rs)	AMOUNT (Rs)
CAPITAL ACCOUNT :				FURNITURE & FIXTURE:			
SUBHAS NATH :				As per last a/c. 4,465.00			
Capital A/c				Less : Dep . @10%	447.00	4,018.00	
As per last a/c.	687,447.00			ELECTRICAL EQUIPMENTS:			
Add : Net Distributable Profit.	9,139.00			As per last a/c. 5,972.00			
Add: Partner's Salary	48,000.00			Less : Dep . @15%	896.00	5,076.00	
Add: Interest on Capital	60,000.00			OFFICE EQUIPMENTS :			
	804,586.00			As per last a/c. 8,006.00			
Less : Drawings	72,000.00	732,586.00		Less : Dep . @15%	1,201.00	6,805.00	
BAPI MONDAL :				SUNDRY DEBTORS:			
Capital A/c				175,430.00			
As per last a/c.	687,446.00			SUNDRY ADVANCE:			
Add : Net Distributable Profit.	9,139.00			300,000.00			
Add: Partner's Salary	48,000.00			LOANS TO BAPI MONDAL:			
Add: Interest on Capital	60,000.00			1,000,000.00			
	804,585.00			CLOSING BALANCE :			
Less : Drawings	72,000.00	732,585.00		Cash in hand 23,372.50			
CURRENT LIABILITES:				Cash at Bank 15,038.50 38,411.00			
Sundry Creditors.				Punjab National Bank			
For Goods	40,571.00			Ghasiara Br.			
For Expenses	12,800.00	53,371.00		A/c. No.-1518050001571			
PROVISION :							
Income Tax				11,198.00			
			1,529,740.00				1,529,740.00



For ALOKE CHATTERJI & CO.
Chartered Accountants

ALOKE KUMAR CHATTERJI
Proprietor

ALOKE KUMAR CHATTERJI
Chartered Accountants
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M/s. UTTARA CONSTRUCTION

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KOLKATA - 700150

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TRADING, PROFIT & LOSS A/C, AND PROFIT & LOSS APPROP. ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.

PARTICULARS	AMOUNT (Rs)	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)	AMOUNT (Rs)
To Purchase		973,082.00	By Sales		1,427,856.00
" Carriage Inward		17,842.00			
" Labour charges		45,718.00			
" Gross Profit c/d		391,214.00			
		<u>1,427,856.00</u>			<u>1,427,856.00</u>
To Salary & Bonus		72,000.00	By Gross Profit b/d		391,214.00
" Trade Licence		500.00			
" P.Tax		600.00			
" Printing & Stationery		4,751.00			
" Travelling & Conveyance		17,968.00			
" Electricity Charges		3,600.00			
" Telephone Charges		9,012.00			
" Interest on Capital		120,000.00			
" Tea & Tiffin		12,684.00			
" Advertisement Exp.		3,510.00			
" Bank Charges		472.00			
" General Charges		15,697.00			
" Accounting Charges		2,400.00			
" Depreciation on :-					
Furniture & Fixture	447.00				
Electrical Equipments	896.00				
Office Equipments	<u>1,201.00</u>	2,544.00			
" Net Profit (Transferred to Profit & Loss Appropriation A/C Before Partners Salary & Tax Liability)		125,476.00			
		<u>391,214.00</u>			<u>391,214.00</u>
To <u>Partner's Salary</u>			By Net Profit c/d		125,476.00
Subhas Nath	48,000.00		(Before Partners		
Bapi Mondal	<u>48,000.00</u>	96,000.00	Salary & Tax Liability)		
" Provision for Taxation		11,198.00			
" <u>Net Distributable Profit c/d</u>					
Subhas Nath	9,139.00				
Bapi Mondal	<u>9,139.00</u>	18,278.00			
		<u>125,476.00</u>			<u>125,476.00</u>



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