

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AANCR0244D		
Name	R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED		
Address	GOPALPUR, G T ROAD, Kumarpur S.O, Roshna , BARDHAMAN , 32-West Bengal, 91-INDIA, 713304		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	702140161141124
Taxable Income and Tax Details	Current Year business loss, if any	1	36,122
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>TAPAS CHATTERJEE</u> in the capacity of <u>Director</u> having PAN <u>ADAPC1130G</u> from IP address <u>122.177.176.184</u> on <u>14-Nov-2024 16:09:07</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>7032581</u> & <u>169988839187796CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 AANCR0244D06702140161141124f5783f16fdcfa604a54f55f802d2c904fee83185		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

Holding no 64/4/A, G.T .Road Asansol Court, Bardhaman, Barabani, Asansol(WB)– 713304

CIN No.- U41001WB2023PTC265202

E-mail id – tapaschatterjee1969@gmail.com

NOTICE

NOTICE is hereby given that the **First Annual General Meeting** of the members of company **R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED** will be held at Registered Office on **Monday, the 30th day of September, 2024**, at **11:00 A.M.** to transact the following business:-

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Statement of Accounts for the period ended **31st March, 2024** together with the Compliance Certificate, Auditors and Directors Report thereon.
2. To appoint Auditors of the Company and fix their remuneration thereto.

R. R CHATTERJEE CONSTRUCTION PVT. LTD. For and behalf of the Board R. R CHATTERJEE CONSTRUCTION PVT. LTD.

Piu Chatterjee

Director

PIU CHATTERJEE

(Directors)

DIN - 10330446

Tapas Chatterjee

Director

TAPAS CHATTERJEE

(Directors)

DIN - 10330447

Place: Kolkata

Date: **7th September, 2024**

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. The proxies to be effective should be deposited at the registered office of the company not later than 48 hours before the commencement of the meeting.
2. Members are requested to notify change of address, if any, immediately on receipt of this notice.

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

HOLDING NO 64/4/A, G.T .ROAD ASANSOL COURT, BARDHAMAN, BARABANI, ASANSOL(WB)– 713304

CIN No.- U41001WB2023PTC265202

E-mail id – tapaschatterjee1969@gmail.com

DIRECTORS REPORT

Dear Members,

It gives me great pleasure to present, on behalf of the Board of Directors of your Company, the First Annual Report on the financial and operational performance of R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED/the Company) and the Audited Statements of Accounts for the period ended March 31, 2024, together with the Auditors' Report.

INCORPORATION & COMMENCEMENT OF BUSINESS ACTIVITIES:

Your Company was formed and incorporated as domestic private company on September 21, 2023 with the Government of India through Registrar of Companies under the Ministry of Corporate Affairs (MCA) vide Corporate identification number U65923WB2010PLC149519.

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial period ended 31st March, 2024.

FINANCIAL HIGHLIGHTS

(Amount in Hundred)

Particular	Period ended 31 st March 2024
Revenue From Operations	0
Other Income	0
Profit/ (Loss) before taxation	-361
Less: Tax Expense including Deferred Tax	0
Profit/ (Loss) after tax	-361
Add: Balance B/F from the previous period	N.A.
Balance Profit / (Loss) C/F to the next period	-361

DIVIDEND

No dividend has been proposed for the period considering the financial position of the company.

CHANGE IN DIRECTORSHIP:

There has been no change in the constitution of Board during the period under review i.e. the structure of the Board remains the same.

Disclosure of interest by directors:

Pursuant to the Section 184(1) of the Companies Act, 2013, your directors have given the notice to the Company disclosing their interest in Companies and Firms in which they and their relatives are interested or concerned. None of the Directors of your Company is disqualified under the provisions of section 164(2) of the Companies Act 2013 read with Rule 14 of the Companies (Appointment and Qualification of Directors) Rules 2014.

MEETINGS OF THE BOARD OF DIRECTORS

During the period ended 31st March, 2024, 2 (Two) Meetings of the Board of Directors of the company was held.

*The numbers of meetings attended by the Directors during the period 2023-24 is as follows:

<u>Name of the Directors</u>	<u>Number of meetings attended/total meetings held during the period ended March 2024</u>
TAPAS CHATTERJEE	2/2
PIU CHATTERJEE	2/2

RATION OF INDEPENDENT DIRECTORS

provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to the Company.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

The Company in order to maintain its earnings has diversified into other sources of income. This period the company has incurred a loss of 36100/-. We are anticipating better earnings next year, this being the first year of incorporation.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL PERIOD TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial period to which these financial statements relate and the date of this report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Loans and Guarantees covered under the provisions of Section 186 of the Companies Act, 2013 are covered under "notes to Financial Statements"

Investments covered under the provisions of Section 186 of the Companies Act, 2013 existing as on 31st March, 2024 are covered under "notes to Financial Statements"

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 entered by the Company during the financial period ended 31st March, 2024 are given in the notes to Financial Statements.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

The provisions of Section 134(3) (m) of the Companies Act, 2013 do not apply to the Company. There was no foreign exchange inflow or Outflow during the period under review.

DEPOSITS

The Company has not accepted any deposits during the period under review.

TRANSFER TO RESERVES

During the Financial period under review no amount was transferred to any of the Reserves.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or an Associate Company. There are no companies which have become or ceased to be the Company's subsidiaries, Joint ventures or associate companies during the period under review.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS SYSTEM OVER FINANCIAL REPORTING

The Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2024, based on the

Internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by Institute of Chartered Accountants Of India.

JARD'S COMMENT ON THE AUDITORY' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory.

STATUTORY AUDITORS

N.Jain &Co, Chartered Accountants, were appointed as First Statutory Auditors of the Company for the period ended by the Board for conducting audit for period ending March 2024. Further N.Jain &Co, Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term subject to approval of the shareholders at the Annual General Meeting for a term of five consecutive periods from AGM 2024 till AGM 2029.

SHARES

- a) Buy Back of Securities - The Company has not bought back any of its securities during the period under review.
- b) Sweat Equity - The Company has not issued any Sweat Equity Shares during the period under review.
- c) Bonus Shares - No Bonus Shares were issued during the period under review.
- d) Employees Stock Option - The Company has not provided any Stock Option Scheme to the employees.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts for the period ended 31st March, 2024, the Company has followed the applicable accounting standards and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the profit and loss of the Company for that period;
- c) The Directors have taken proper and sufficient care for the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The Directors have prepared the annual accounts on a 'going concern' basis;
- e) The Company being unlisted, sub clause(e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the period under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

R. R CHATTERJEE CONSTRUCTION PVT. LTD. For and Behalf of the Board R. R CHATTERJEE CONSTRUCTION PVT. LTD.

Place: Kolkata

Date: 7th September, 2024

Pi U Chatterjee
Director
PIU CHATTERJEE
(Directors)
DIN - 10330446

Tapas Chatterjee
Director
TAPAS CHATTERJEE
(Directors)
DIN - 10330447

Director

Auditors Report on the Standalone Financial Statements

TO THE Members of R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

Opinion

We have audited the accompanying standalone financial statements R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at 31st March, 2024 and the Statement of Profit and Loss for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. This is the First Audit (Incorporation date-21.09.23), hence previous year comparison not applicable.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 and profit for the period on that date.

Basis for Opinion

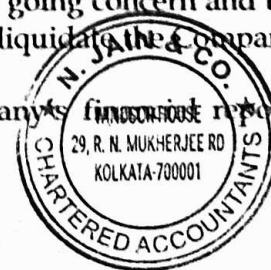
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. In view of the Company falling within the definition of a small company, within the meaning of Section 2(85) of the Companies Act, 2013, the Companies (Auditor's Report) Order, 2020, "(the Order)" issued by the Central Government u/s 143(11) of the Act, is not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 examination of those books;
 - c) the Balance Sheet and Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of written representations received from the directors as on 31st March, 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of section 164(2) of the Companies Act, 2013.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements over financial reporting of the Company and the operating effectiveness of such controls, information is no longer required to be reported for the Company as per notification dt.13th June, 2017 of Ministry of Company Affairs, and
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigations which has impact on its financial position in its financial statements.
 - ii) The Company has not entered into any long term contracts or derivative contracts and as such the Company was not required to make any provision for losses under the applicable law or accounting standards.
 - iii) The Company does not have any funds required to be transferred to the Investor Education and Protection Fund by the Company and hence no view or comment is expressed on this matter.



iv) The management has represented that other than those disclosed in the notes to accounts,

- a. no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.
- b. no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding whether recorded in writing or otherwise, that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

v) Based on the audit procedures performed, we have to report that nothing has come to our notice that has caused us to believe that the above representations given by the management contain any material mis-statement.

vi) No dividend has been declared or paid during the period by the company and hence compliance to section 123 of the Companies Act, 2013 is not applicable.

vii) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial period ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024

Place: Kolkata

Date: 7th September 2024

UDIN : 24055776BKBKUY5278

FOR N.JAIN & CO.



Chartered Accountants
Firm's Registration no. 302207E

Neeru Jain
Neeru Jain
Proprietor

Membership No- 055776

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

CIN - U41001WB2023PTC265202

Balance Sheet as at 31st March, 2024

	Note No.	Figures in Hundred March 31, 2024
EQUITY & LIABILITIES		
(1) SHAREHOLDERS FUNDS		
(a) Share Capital	1	5000
(b) Reserves & Surplus	2	-361
		4639
(2) NON CURRENT LIABILITIES		
(a) Long Term Borrowings	3	7329
		7329
(3) CURRENT LIABILITIES		
(a) Other Current Liabilities	4	125
		125
TOTAL RUPEES :		12093
ASSETS		
(2) CURRENT ASSETS		
(a) Inventories	5	12000
(b) Cash & Cash Equivalents	6	93
		12093
TOTAL RUPEES :		12093
Summary of significant accounting policy and notes on account	10	

Notes(1-10) Annexed to and forming part of Financial Statements
are an integral part of it

For N. Jain & Co.
Chartered Accountants
FRN No.: 0302207E

For and on behalf of the board of directors of
R.R Chatterjee Construction Private Limited
R. R CHATTERJEE CONSTRUCTION PVT. LTD. R. R CHATTERJEE CONSTRUCTION PVT. LTD.

Neeru Jain
Neeru Jain
(Proprietor)
Membership No.: 055776

Piu Chatterjee *Tapas Chatterjee*
Director
Piu Chatterjee Tapas Chatterjee
(Director) (Director)
DIN No.- 10330446 DIN No.- 10330447

Director

Place: Kolkata
Date: 07.09.2024
UDIN: 24055776BKBKUY5278



R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

CIN - U41001WB2023PTC265202

Statement of Profit & Loss for the Period ended 31st March 2024

Note No.

Figures in Hundred

Sept 21, 2023 to March 31, 2024

INCOME

Revenue from Operations

0

TOTAL REVENUE

0

EXPENSES

Cost of material consumed

7

12000

Increase/Decrease in Inventories

8

-12000

Other Expenses

9

361

TOTAL EXPENSES

361

Profit Before Tax

(361)

Tax expenses

Current Tax

Total tax expenses

0

Less/Add:- Income tax adjustment for earlier years

Profit /(Loss) for the period

(361)

Summary of significant accounting policy
and notes on account

10

Notes(1-10) Annexed to and forming part of Financial Statements
are an integral part of it

For N. Jain & Co.
Chartered Accountants

FRN No.: 0302207E

For and on behalf of the board of directors of
R.R Chatterjee Construction Private Limited

R. R CHATTERJEE CONSTRUCTION PVT. LTD. R CHATTERJEE CONSTRUCTION PVT. LTD.



Neeru Jain

Neeru Jain
(Proprietor)

Membership No.: 055776

Pin Chatterjee

Pin Chatterjee
(Director)

DIN No.- 10330446

Tapas Chatterjee

Tapas Chatterjee
(Director)

DIN No.- 10330447

Place: Kolkata

Date: 07.09.2024

UDIN: 24055776BKBKUY5278

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

Holding no 64/4/A, G.T .Road Asansol Court, Bardhaman, Barabani, Asansol(WB)– 713304

CIN - U41001WB2023PTC265202

Notes to financial statements as at and for the period ended 31st March 2024

Figures in Hundred
March 31, 2024

1. SHARE CAPITAL :

a) Authorised :

50000 Equity Shares of Rs. 10/- each	5000
	5000

b) Issued, Subscribed & Paid up :

50000 Equity Shares of Rs. 10/- each	5000
TOTAL RUPEES :	5000

c) Reconciliation of Number of Share Outstanding at the beginning and at the end of the period Equity shares

	March 31, 2024	
Name of shareholders	No.	
At the beginning of the period	0	0
Issued during the period	50000	500000
Outstanding at the end of the period	50000	500000

d) Detail of shareholder holding more than 5% shares of the company

	March 31, 2024	
Name of shareholders	No.	% of hold
Piu Chatterjee	16667	33.33%
Tapas Chatterjee	16667	33.33%
Ranadeep Chatterjee	16666	33.33%

(e) Terms/ right attached to each class of shares

Equity share : The company has only one class of Equity shares having a face value of Rs. 10/-
Each holder of Equity share is entitled to one vote per share and
proportionate amount of dividend if declared to the total number of shares.

2. RESERVES AND SURPLUS:

Security Premium

Balance as per the last financial statements	0
	0

Profit & Loss Account

Balance as per last financial statements	0
Add:- As per the statement of Profit and Loss	(361)
	(361)

TOTAL RUPEES :

(361)

3. LONG TERM BORROWINGS

Related Party

Shareholder's Loan	7000
Chatterjee Construction	329
	7329

4. OTHER CURRENT LIABILITIES

Audit fees Payable	125
TOTAL RUPEES :	125



5. INVENTORIES

Work In Progress

12000

12000**6. CASH & CASH EQUIVALENTS****Balances with banks:**

On current account

43

Cash in hand

5093**7. COST OF MATERIAL CONSUMED**

Purchases

12000

TOTAL RUPEES :12000**8. (INCREASE) / DECREASE IN INVENTORIES**

Opening stock

0

Less : Closing Stock

12000-12000**9. OTHER EXPENSES :****General administrative and other expenses**

Remuneration to Auditor

125

Trade Licence Fess

55

Bank Charges

7

Professional and Legal Expenses

120

DSC Charges

54**TOTAL RUPEES :**361

Signature to schedules 1-10

For N. Jain & Co.
Chartered Accountants
FRN No.: 0302207E



Neeru Jain
Neeru Jain
(Proprietor)

Membership No.: 055776

For and on behalf of the board of directors of
R.R Chatterjee Construction Private Limited

R. R CHATTERJEE CONSTRUCTION PVT. LTD. R. R CHATTERJEE CONSTRUCTION PVT. LTD.

Piu Chatterjee
Director
Piu Chatterjee
(Director)

DIN No.- 10330446

Tapas Chatterjee
Tapas Chatterjee
(Director)

DIN No.- 10330447

Director

Place: Kolkata

Date: 07.09.2024

UDIN: 24055776BKBKUY5278

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED

OLDING NO 64/4/A, G.T .ROAD ASANSOL COURT, BARDHAMAN, BARABANI, ASANSOL(WB)– 713304
CIN No.- U41001WB2023PTC265202
E-mail id – tapaschatterjee1969@gmail.com

Note 10: Notes to Financial Statements for the Period Ended 31st March, 2024

1. CORPORATE INFORMATION

R.R CHATTERJEE CONSTRUCTION PRIVATE LIMITED is a closely held unlisted public company domiciled in India and incorporated under the provisions of The Companies Act, 2013. Its shares are not listed on Stock exchanges.

2. BASIS OF PREPARATION

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified under Companies Act, 2013.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous period.

2.1 Summary of significant accounting policies

A. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

B. Investments

The Company has no investments in various quoted and unquoted activity shares of the companies.

C. Property, Plant & Equipment :-

Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date. Company has adopted cost model for all class of items of Property Plant and Equipment.

D. Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

E. Impairment

In the opinion of the management of the Company impairment of assets need not be accounted for.

F. Inventories

Inventories are valued At cost.

G. Revenue Recognition

Revenue is recognized on accrual basis on the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measure.

i. Service Reverses:

Reverses from Service is recognized as the related Services are performed.

ii. Interest:

Interest on deployment of funds is recognized using the true proportion method based on underlying interest rates.

H. Foreign Currency Transactions

The Company has not done Foreign Currency Transactions during the period.

I. Government Grants and Subsidies

The Company has not received any Government Grants and Subsidies during the period.

J. Borrowing Cost

Other Borrowing costs are recognized as an expense in the period in which they are incurred and in the case of the company are completely reverse in nature.

K. Intangible assets

The Company does not have any intangible assets.

L. Taxes on Income

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961 enacted in India. Deferred income taxes reflects the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier periods.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax assets and deferred tax liabilities are off set, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on Income levied by the same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will not be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

M. Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

N. Earnings per Share (Basic & Diluted)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue, bonus element in a rights issue to existing shareholders, share split, and reverse share split (consolidation of shares).

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

O. Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

1. ADDITIONAL INFORMATION

i. Related Party transactions

Covered under "Notes to accounts"

ii. Payment to Auditors

	<u>Current period</u>	<u>Previous period</u>
Audit Fees	12,500/-	NA

- iii. The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 entered by the Company during the financial period ended 31st March, 2024 are as follows –NIL

R. R CHATTERJEE CONSTRUCTION PVT. LTD.
For and on behalf of the Board
R. R CHATTERJEE CONSTRUCTION PVT. LTD.

Place: Kolkata

Date: 7th September, 2024

Piuchatterjee
Director

PIU CHATTERJEE
(Directors)
DIN - 10330446

Tapas Chatterjee

Director

TAPAS CHATTERJEE
(Directors)
DIN - 10330447

