



Debasis Bandyopadhyay & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the partners of **M/S CALCUTTA CONSTRUCTION**

Opinion

We have audited the financial statements of **M/S CALCUTTA CONSTRUCTION**, 57A, Gurupada Halder Road, Kolkata - 700026, which comprises of the Balance Sheet as on 31st March 2024 and the Profit and Loss Account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its profit for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements under The Indian Partnership Act 1932, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The partners are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as the partners determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the partners are responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities 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.

For DEBASIS BANDYOPADHYAY & CO.
Chartered Accountants
[Firm Registration No. - 324338E]

Debasis Bandyopadhyay, Proprietor
(M. No. - 057861)
Place : Kolkata
Dated : 07/12/2024

UDIN : 24057861BKBFXT7395



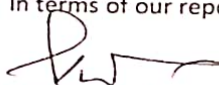
M/S CALCUTTA CONSTRUCTION
57A, GURUPADA HALDER ROAD, KOLKATA - 700026

BALANCE SHEET AS ON 31ST MARCH 2024


Liabilities	Amt (Rs)	Amt (Rs)	Assets	Amt (Rs)	Amt (Rs)
<u>PARTNERS' CAPITAL A/C</u>			<u>FIXED ASSETS</u>		
Gautam Banerjee	55,64,726		<u>Furniture and Fixtures</u>		
Debjit Chakraborty	55,64,726	1,11,29,452	- as per last a/c	9,747	
			Add : during the year	-	
<u>PARTNERS' CURRENT A/C</u>				9,747	
Gautam Banerjee			Less : Depreciation @ 10%	975	8,772
- as per last a/c	(30,65,342)		<u>Computer</u>		
Add : Share of Profit / (Loss)	2,27,326		- as per last a/c	91	
Add : Remuneration	6,00,000		Less : Depreciation @ 40%	36	55
	(22,38,016)				
Less : Drawings	26,97,081	(49,35,097)			
			<u>CURRENT ASSETS, LOANS AND ADVANCES</u>		
<u>Debjit Chakraborty</u>			<u>Closing Stock</u>		
- as per last a/c	(25,45,632)		Work in Progress		13,17,76,856
Add : Share of Profit / (Loss)	2,27,326		(Taken, valued and certified by the partners)		
Add : Remuneration	6,00,000				
	(17,18,306)				
Less : Constructed shops taken over	22,67,128				
Less : Drawings	21,55,770	(61,41,204)			
			<u>Deposits and Advances</u>		
<u>UNSECURED LOAN</u>			Advance for project & others		1,30,90,077
Unsecured Loans		3,86,59,200	GST		11,48,502
			TDS U/s 194N		1,00,085
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>Cash and Bank balances</u>		
Sundry Creditors	52,54,770		Cash in hand		12,63,027
Liability for Expenses	3,000		(certified by the partners)		
Advance from buyers	10,52,43,027		Canara Bank, Bhawanipur(C/A)	6,95,639	
GST	90,018		UCO Bank, Kalighat (C/A)	13,78,309	20,73,948
TDS	1,58,155				
Provision for Income Tax	-	11,07,48,970			
		<u>14,94,61,321</u>			<u>14,94,61,322</u>

Place : Kolkata
Dated : 07/12/2024

In terms of our report of even date


Debasis Bandyopadhyay, Proprietor
For Debasis Bandyopadhyay & Co.
Chartered Accountants
Membership No. - 057861

On behalf of M/s Calcutta Construction


Partner


Partner

Membership No. - 057861



W/S CALCUTTA CONSTRUCTION
57A, GURUPADA HALDER ROAD, KOLKATA - 700026

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Amt (Rs)	Particulars	Amt (Rs)
Opening Work - in - progress	7,64,77,957	By, Sale of Flat / Garage	47,60,000
Purchases of materials	80,50,569	" Constructed shops taken over by partner	22,67,128
Electrical and Other Installations	2,11,896		
Labour Charges	2,73,585	" Closing Work - in - progress	13,17,76,856
Sub-Contract Expenses	1,58,06,180	(taken and valued by the partners)	
Accommodation Expenses	11,96,600		
Drawing & Designing charges	9,42,401		
Project Expenses	2,34,16,216		
Site Security	1,91,600		
GST Input	32,58,101		
Kmc fee	24,92,659		
Maintenance Exp	20,000		
Brokerage	52,820		
Compensation paid	42,00,000		
Accountant's Salary	1,82,000		
Advertisement	46,500		
Audit Fees	39,500		
Bank Charges	5,026		
Electricity	600		
Late Fees / Interest on Statutory payr	32,052		
Office Expenses	49,520		
legal charges for I.T.	15,000		
legal charges (civil)	55,200		
Printing and Stationery	18,122		
Staff Salary and Bonus	42,000		
Tax and Licence	46,790		
Tea and Tiffin	15,477		
Transportation charges	9,950		
Depreciation	1,011		
Net Profit / (Loss) for Appropriation	16,54,652		
	<u>13,88,03,984</u>		<u>13,88,03,984</u>



CALCUTTA CONSTRUCTION

Caran Kumar

Partner

CALCUTTA CONSTRUCTION

Devi Chakraborty

Partner

M/S CALCUTTA CONSTRUCTION
57A, GURUPADA HALDER ROAD, KOLKATA - 700026

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Amt (Rs)	Particulars	Amt (Rs)
<u>Partners' Remuneration</u>			
Gautam Banerjee	6,00,000	By, Net Profit c/d from Profit & Loss A/c	16,54,652
Debjit Chakraborty	6,00,000		
	12,00,000		
 Provision for Income Tax			
 <u>Share of Profit</u>			
Gautam Banerjee	2,27,326		
Debjit Chakraborty	2,27,326		
	4,54,652		
	<u>16,54,652</u>		<u>16,54,652</u>

Place : Kolkata

Dated : 07/12/2024

In terms of our report of even date

On behalf of M/s Calcutta Construction

Gautam Banerjee *Debjit Chakraborty*
Partner Partner

Debasis Bandyopadhyay, Proprietor
For Debasis Bandyopadhyay & Co.
Chartered Accountants
Members 57861

