

Acknowledgement Number:299831740250923

5	CALS40446A	194A	Interest other than interest on securities	₹72,88,823	₹63,53,804	₹52,79,785	₹5,27,979	₹10,74,019	₹0	₹0
6	CALS40446A	206C	Tax Collected at Source	₹3,82,67,892	₹3,82,67,892	₹3,82,67,892	₹38,268	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALS40446A	26Q	31-Jul-2022	26-Jul-2022	Yes	
2	CALS40446A	26Q	31-Oct-2022	19-Oct-2022	Yes	
3	CALS40446A	26Q	31-Jan-2023	13-Jan-2023	Yes	
4	CALS40446A	26Q	31-May-2023	24-May-2023	Yes	
5	CALS40446A	27EQ	15-Jul-2022	01-Sep-2022	Yes	
6	CALS40446A	27EQ	15-Oct-2022	10-Oct-2022	Yes	
7	CALS40446A	27EQ	15-Jan-2023	11-Jan-2023	Yes	
8	CALS40446A	27EQ	15-May-2023	13-Apr-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	CALS40446A	₹ 350	₹ 350	09-May-2022
2	CALS40446A	₹ 781	₹ 781	09-May-2022
3	CALS40446A	₹ 132	₹ 132	06-Oct-2022
4	CALS40446A	₹ 4	₹ 4	06-Mar-2023
5	CALS40446A	₹ 23,030	₹ 23,030	18-May-2023
6	CALS40446A	₹ 27	₹ 27	23-May-2023

35. (A). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortages, if any
No records added							



(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	207908490		189379620	
(b)	Gross profit / Turnover	25945198	207908490	189379620	10.97
(c)	Net profit / Turnover	7418163	207908490	189379620	2.53

Acknowledgement Number:299831740250923

(d)	Stock-in-Trade / Turnover	16043574	207908490	7.72	39578950	189379620	20.90
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
No records added						

Accountant Details

Accountant Details



Manoj Jajodia
MANOJ JAJODIA

Name	
Membership Number	162116
FRN(Firm Registration Number)	0139647W
Address	

Place	27.57.84.242
Date	25-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Sep-2022	01-Sep-2022	₹ 33,550	₹ 0	₹ 0	₹ 0	₹ 33,550
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	05-Aug-2022	05-Aug-2022	₹ 2,95,000	₹ 0	₹ 0		₹ 2,95,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	17-Nov-2022	17-Nov-2022	₹ 20,00,000	₹ 0	₹ 0	₹ 0	₹ 20,00,000
Plant and Machinery @ 15%	1	14-Nov-2022	14-Nov-2022	₹ 73,800	₹ 0	₹ 0	₹ 0	₹ 73,800
Plant and Machinery @ 15%	1	08-Nov-2022	08-Nov-2022	₹ 33,527	₹ 0	₹ 0	₹ 0	₹ 33,527

Deductions Details (From Point No.16)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 15%				No records added
Intangible Assets @ 25%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 15%				No records added



UNITED CHEMICAL COMPANY
(Prop. SANTANU SARKAR)
 74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109

BALANCE SHEET AS ON 31 March 2023

LIABILITIES	AMOUNT (IN RS.)	ASSETS	AMOUNT (IN RS.)
CAPITAL ACCOUNT (AS PER SCH. NO. 1)	22,093,056.00	FIXED ASSETS (AS PER SCH. NO. 7)	2,884,350.00
SECURED LOANS (AS PER SCH. NO. 2)	24,131,535.00	INVESTMENTS (AS PER SCH. NO. 8)	12,142,374.00
UNSECURED LOANS (AS PER SCH. NO. 3)	42,756,413.00	CLOSING STOCK (AS PER SCH. NO. 9)	16,043,574.00
CURRENT LIABILITIES (AS PER SCH. NO. 4)	540,720.00	SUNDRY DEBTORS (AS PER SCH. NO. 10)	62,346,149.00
SUNDRY CREDITORS (AS PER SCH. NO. 5)	24,444,458.00	CASH AND BANK (AS PER SCH. NO. 11)	99,797.00
DUTIES & TAXES (AS PER SCH. NO. 6)	530,574.00	CASH IN HAND (AS PER SCH. NO. 12)	497,624.00
		DEPOSITS (AS PER SCH. NO. 13)	2,579,204.00
		LOANS AND ADVANCES (AS PER SCH. NO. 14)	17,903,684.00
TOTAL	114,496,756.00	TOTAL	114,496,756.00

SIGNIFICANT ACCOUNTING POLICIES

(As Per Sch. No.) 22

The schedules referred to above form an integral part of the financial statements.

FOR UNITED CHEMICAL COMPANY

As Per Audit Report of Even Date

Santanu Sarkar
 SANTANU SARKAR
 (Proprietor)

FOR M B JAJODIA & ASSOCIATES
 (Chartered Accountants)

Reg No. :0139647W



Manoj Jajodia
 MANOJ JAJODIA
 (Partner)

Membership No : 162116
 UDIN : 23162116BGYTY1281

Place : KOLKATA
 Date : 25/09/2023

UNITED CHEMICAL COMPANY
(Prop. SANTANU SARKAR)
74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109

TRADING ACCOUNT FOR THE YEAR ENDED 31 March 2023

PARTICULARS	AMOUNT (IN RS.)	PARTICULARS	AMOUNT (IN RS.)
TO OPENING STOCK (AS PER SCH. NO. 17)	39,578,950.00	BY SALES (AS PER SCH. NO. 15)	205,052,240.00
TO PURCHASE (AS PER SCH. NO. 18)	154,275,786.00	BY DIRECT INCOME (AS PER SCH. NO. 16)	2,856,250.00
TO DIRECT EXPENSES (AS PER SCH. NO. 19)	4,152,130.00	BY CLOSING STOCK (AS PER SCH. NO. 9)	16,043,574.00
TO GROSS PROFIT	25,945,198.00		
TOTAL	223,952,064.00	TOTAL	223,952,064.00

SIGNIFICANT ACCOUNTING POLICIES

(As Per Sch. No.) 22

The schedules referred to above form an integral part of the financial statements.

FOR UNITED CHEMICAL COMPANY


SANTANU SARKAR
(Proprietor)

As Per Audit Report of Even Date

FOR M B JAJODIA & ASSOCIATES

(Chartered Accountants)

Reg No. :0139647W




MANOJ JAJODIA
(Partner)

Membership No : 162116

UDIN : 23162116BGYY1281

Place : KOLKATA

Date : 25/09/2023

UNITED CHEMICAL COMPANY
(Prop. SANTANU SARKAR)
74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2023

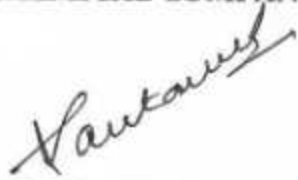
PARTICULARS	AMOUNT (IN RS.)	PARTICULARS	AMOUNT (IN RS.)
TO INDIRECT EXPENSES (AS PER SCH. NO. 21)	18,504,560.00	BY GROSS PROFIT	25,945,198.00
TO DEPRECIATION (AS PER SCH. NO. 7)	376,630.00	BY INDIRECT INCOME (AS PER SCH. NO. 20)	354,155.00
TO NET PROFIT	7,418,163.00		
TOTAL	26,299,353.00	TOTAL	26,299,353.00

SIGNIFICANT ACCOUNTING POLICIES

(As Per Sch. No.) 22

The schedules referred to above form an integral part of the financial statements.

FOR UNITED CHEMICAL COMPANY


SANTANU SARKAR
(Proprietor)

As Per Audit Report of Even Date
FOR M B JAJODIA & ASSOCIATES
(Chartered Accountants)
Reg No. :0139647W




MANOJ JAJODIA
(Partner)

Membership No : 162116
UDIN : 23162116BGYTY1281

Place : KOLKATA

Date : 25/09/2023

UNITED CHEMICAL COMPANY**(Prop. SANTANU SARKAR)**

74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109

Schedules for the Year Ended 31 March, 2023

Schedule :1**CURRENT CAPITAL A/C OF SANTANU SARKAR**

PARTICULARS	AMOUNT (DR) (in Rs.)	PARTICULARS	AMOUNT (CR) (in Rs.)
To DRAWINGS	3,748,162.00	By OPENING BALANCE	16,273,186.00
		By ADDITIONS	2,149,869.00
		By NET PROFIT	7,418,163.00
To Balance (Cr)	22,093,056.00		
Total	25,841,218.00	Total	25,841,218.00

Schedule : 2**SECURED LOANS**

PARTICULARS	AMOUNT (in Rs.)
ICIC CAR LOAN - 10429	1,867,912.00
ICICI BANK - 0037	9,659,552.00
ICICI BANK - SARAT BOSE - 0478	4,756,838.00
ICICI CAR LOAN	190,952.00
PNB HOME LOAN	4,578,814.00
STANDARD CHARTERED BANK LOAN	3,077,467.00
Total	24,131,535.00

Schedule : 3**UNSECURED LOANS**

PARTICULARS	AMOUNT (in Rs.)
BAJAJ FINANCE LOAN	176,944.00
BHARAT VAISHNAV HUF	1,163,400.00
BRAHMA RAVAL HUF	3,213,200.00
CHANDUBHAI RAJAI HUF	3,213,200.00
CHANDUBHAI T. RAJAI	1,606,600.00
DEVASHISH KIRITKUMAR SHUKLA	3,711,798.00
DEVASHISH KIRITKUMAR SHUKLA HUF	1,606,600.00
DHARA VIRAG SHAH	277,000.00
DHAVAL MODI HUF	554,000.00
DIYAAN ENTERPRISE	2,160,599.00
GRADUEX FABRICS	1,163,400.00
ILESH HOTKAR HUF	554,000.00
INDIRABEN KAPURDAS VAISHNAV	2,940,443.00
KHUSHI MODI	1,163,400.00
PARSHVA KIRANKUMAR SHAH	277,000.00
PRECISTO TRADING CO.	2,603,800.00
RADHIKA SALES AGENCY	608,329.00
RAMCHANDRA AMBALAL MODI	1,440,400.00
RAMESH GHADGE	500,000.00
SANDHYA KETANBHAI DESAI	415,500.00
SANDIP KIRITKUMAR SHUKLA HUF	3,545,600.00
SUMAN DAMODAR AGARWAL	332,400.00
SUNITABEN TULSIDAS KRIPLANI	1,495,800.00
TRUPTI SANDIPBHAI SHUKLA	1,163,400.00
TULSIDAS KRIPLANI HUF	3,434,800.00
VIRAG P SHAH	277,000.00
YOGESH BHAVSAR HUF	1,163,400.00
YOGESH MODI HUF	941,800.00
ZODIAC ENTERPRISE	1,052,600.00
Total	42,756,413.00



Schedule : 4

CURRENT LIABILITIES

PARTICULARS	AMOUNT (in Rs.)
ICICI CREDIT CARD	38,049.00
INDUSIND CREDIT CARD	131,782.00
OUTPUT CGST ADJUSTMENT	107,999.00
OUTPUT IGST ADJUSTMENT	154,891.00
OUTPUT SGST ADJUSTMENT	107,999.00
Total	540,720.00

Schedule : 5

SUNDRY CREDITORS

PARTICULARS	AMOUNT (in Rs.)
CREDITORS FOR EXPENSES	1,282,599.00
CREDITORS FOR SALARY	240,790.00
SUNDRY CREDITORS	22,921,069.00
Total	24,444,458.00

Schedule : 6

DUTIES & TAXES

PARTICULARS	AMOUNT (in Rs.)
OUTPUT CGST	6,984.00
OUTPUT IGST	1,569.00
OUTPUT SGST	6,984.00
TCS PAYABLE	2,813.00
TDS PAYABLE	512,224.00
Total	530,574.00

Schedule : 8

INVESTMENTS

PARTICULARS	AMOUNT (in Rs.)
HOME AT L-703 MARINA ENCLAVE MUMBAI	7,918,820.00
RAK ECONOMIC ZONE	703,698.00
TGF REAL ESTATE LLC	3,519,856.00
Total	12,142,374.00

Schedule : 9

INVENTORIES

PARTICULARS	AMOUNT (in Rs.)
FINISHED GOODS	
AMMONIUM SULPHATE	252,074.00
CLOSING STOCK	15,791,500.00
Total :	16,043,574.00

Schedule : 10

SUNDRY DEBTORS

PARTICULARS	AMOUNT (in Rs.)
SUNDRY DEBTORS	55,148,260.00
SUNDRY DEBTORS - GUJARAT	7,197,889.00
Total	62,346,149.00

Schedule : 11

CASH AND BANK

PARTICULARS	AMOUNT (in Rs.)
BANK OF BARODA - 185	63,456.00
ICICI BANK - 0133	1,656.00
ICICI BANK - 0165	836.00



INDUSIND BANK - 0380	33,900.00
STANDARD CHARTERED BANK	(51.00)
Total	99,797.00

Schedule : 12

CASH IN HAND

PARTICULARS	AMOUNT (in Rs.)
CASH IN HAND	496,065.00
CASH IN HAND - GUJARAT	1,559.00
Total	497,624.00

Schedule : 13

DEPOSITS

PARTICULARS	AMOUNT (in Rs.)
DAKSH J SANGHVI - MUMBAI OFFICE DEPOSIT	75,000.00
FIXED DEPOSIT - 0624 INDUSIND BANK	11,931.00
FIXED DEPOSIT - 1067 INDUSIND BANK	600,000.00
FIXED DEPOSIT - 3058 ICICI BANK	300,000.00
FIXED DEPOSIT - 4403 INDUSIND BANK	272,131.00
FIXED DEPOSIT - 4571 ICICI BANK	250,000.00
FIXED DEPOSIT - 4593 INDUSIND BANK	665,142.00
FIXED DEPOSIT - 5664 ICICI BANK	200,000.00
FIXED DEPOSIT - 5666 ICICI BANK	200,000.00
YANG MING LINE (INDIA) PVT LTD DEPOSIT	5,000.00
Total	2,579,204.00

Schedule : 14

LOANS AND ADVANCES

PARTICULARS	AMOUNT (in Rs.)
ANIMESH SAHA	36,000.00
<u>BALANCE WITH REVENUE AUTHORITIES</u>	
ADVANCE TAX	850,000.00
GST UNDER DISPUTE	2,538,384.00
INPUT CGST - GUJARAT	1,800.00
INPUT CGST NOT SHOWN IN GSTR 2B	3,802.00
INPUT CGST REFUND CLAIM	140,234.00
INPUT IGST - GUJARAT	367,635.00
INPUT IGST NOT SHOWN IN GSTR 2B	35,577.00
INPUT SGST	8,478,792.00
INPUT SGST - GUJARAT	1,800.00
INPUT SGST NOT SHOWN IN GSTR 2B	3,802.00
INPUT SGST REFUND CLAIM	2,638,450.00
TCS	20,000.00
TDS FY 21-22	157,190.00
TDS FY 22-23	2,439,218.00
<u>ADVANCE AGAINST SALARY</u>	
STAFF SALARY ADVANCES	191,000.00
Total	17,903,684.00

Schedule : 15

SALES

PARTICULARS	AMOUNT (in Rs.)
SALES	194,166,167.00
SALES - GUJARAT	10,886,073.00
Total	205,052,240.00



Schedule : 16

DIRECT INCOME

PARTICULARS	AMOUNT (in Rs.)
COMMISSION CHARGES	2,856,250.00
Total	2,856,250.00

Schedule : 17

OPENING STOCK

PARTICULARS	AMOUNT (in Rs.)
OPENING STOCK	39,578,950.00
Total	39,578,950.00

Schedule : 18

PURCHASE

PARTICULARS	AMOUNT (in Rs.)
PURCHASE	140,551,536.00
PURCHASE - GUJARAT	1,255,500.00
STOCK TRANSFER PURCHASE - GUJARAT	12,468,750.00
Total	154,275,786.00

Schedule : 19

DIRECT EXPENSES

PARTICULARS	AMOUNT (in Rs.)
COMMISSION EXP	4,500.00
DELIVERY CHARGES	10,145.00
FACTORY & OFFICE RENT	1,030,000.00
FACTORY EXP	98,282.00
FREIGHT CHARGES	1,624,973.00
LABOUR CHARGES	1,384,230.00
Total	4,152,130.00

Schedule : 20

INDIRECT INCOME

PARTICULARS	AMOUNT (in Rs.)
BONGAON A/C	197,138.00
CLAIM & VATAV	96,296.00
FD INTEREST - INDUSIND	10,261.00
INTEREST INCOME	49,490.00
SB INTEREST - ICICI	970.00
Total	354,155.00

Schedule : 21

INDIRECT EXPENSES

PARTICULARS	AMOUNT (in Rs.)
ACCOUNTING SOFTWARE RENEWAL EXP	4,200.00
ADVERTISEMENT EXP	23,336.00
BANK & OTHER CHARGES	1,022,338.00
COMPUTER MAINTENANCE EXP	7,466.00
CONSULTANCY CHARGES	197,900.00
CONVEYANCE CHARGES	52,104.00
COURIER CHARGES	22,739.00
CREDIT CARD CHARGES & INTEREST	44,086.00
DONATION & SUBSCRIPTION	2,930.00
ELECTRICITY EXP	91,600.00
EXPORT CHARGES	277,465.00
FINANCIAL AUDIT SERVICES - GUJARAT	20,000.00
FINANCIAL AUDIT SERVICES EXP	30,000.00



GOODS INSURANCE EXP	12,000.00
GST INTEREST & LATE FEES EXP	1,462,009.00
GST TAX EXP	2,527.00
IMPORT CHARGES	98,923.00
INSURANCE EXP	85,216.00
INTEREST EXP	6,768,987.00
LABORATORY INSTRUMENT EXP	16,423.00
LEGAL & PROFESSIONAL CHARGES	1,975,644.00
LOADING & UNLOADING CHARGES	80,987.00
MOBILE & INTERNET EXP	67,777.00
OFFICE EXP	196,775.00
PETROL EXPENSES	30,582.00
PRINTING & STATIONARY EXP	68,240.00
PROFESSIONAL TAX	2,500.00
REGISTRATION CUM MEMBERSHIP CHARGES	15,000.00
RENT EXP	50,000.00
REPAIRING & MAINTENANCE EXP	22,213.00
SALARY EXP	3,993,173.00
SALES PROMOTION EXP	16,400.00
STAFF MEDICAL EXP	22,096.00
STAFF WELFARE EXP	1,000.00
TRADE LICENSE EXP	7,500.00
TRANSPORTATION CHARGES	629,933.00
TRAVELLING EXP	1,082,491.00
Total	18,504,560.00

FOR UNITED CHEMICAL COMPANY

Santanu

SANTANU SARKAR
(Proprietor)

As Per Audit Report of Even Date

FOR M B JAJODIA & ASSOCIATES

(Chartered Accountants)

Reg No. :0139647W



Manoj Jajodia

MANOJ JAJODIA
(Partner)

Membership No : 162116

UDIN : 23162116BGYYTY1281

Place : KOLKATA

Date : 25/09/2023

UNITED CHEMICAL COMPANY
74, NILGUNJ ROAD, AGARPARA, AGARPARA, WEST BENGAL-700109

Schedule : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2023

S N	Description/ Block of asset	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment made to the WDV of Intangible asset	Adjusted WDV	Rate	--ADDITIONS--			--DEDUCTIONS--			Total Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
							180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Capital Gain	Total					
1	Machinery	0.00	0.00	0.00	0.00	15 %	0.00	33527.00	0.00	0.00	0.00	0.00	2515	0	2515	31012.00	N
2	Machinery	0.00	0.00	0.00	0.00	15 %	0.00	73800.00	0.00	0.00	0.00	0.00	5535	0	5535	68265.00	N
3	Machinery	0.00	0.00	0.00	0.00	15 %	0.00	2000000.00	0.00	0.00	0.00	0.00	150000	0	150000	1850000.00	N
4	Machinery	0.00	0.00	0.00	0.00	15 %	2950000.00	0.00	0.00	0.00	0.00	0.00	44250	0	44250	2507500.00	N
5	Machinery	3612.00	0.00	0.00	3612.00	15 %	0.00	0.00	0.00	0.00	0.00	0.00	542	0	542	3070.00	N
6	Intangible	42229.00	0.00	0.00	42229.00	25 %	0.00	0.00	0.00	0.00	0.00	0.00	10557	0	10557	31672.00	N
7	Machinery	540505.00	0.00	0.00	540505.00	15 %	0.00	0.00	0.00	0.00	0.00	0.00	81076	0	81076	459429.00	N
8	Furniture	89228.00	0.00	0.00	89228.00	10 %	0.00	0.00	0.00	0.00	0.00	0.00	8923	0	8923	80305.00	N
9	Machinery	149529.00	0.00	0.00	149529.00	40 %	33550.00	0.00	0.00	0.00	0.00	0.00	73232	0	73232	109847.00	N
	Total	825103.00	0.00	0.00	825103.00		328550.00	2107327.00	0.00	0.00	0.00	0.00	376630	0	376630	2884350.00	

As Per Audit Report of Even Date

FOR UNITED CHEMICAL COMPANY
 (Prop. SANTANU SARKAR)

Santanu Sarkar
 SANTANU SARKAR
 (Proprietor)

Place : AHMEDABAD
 Date : 25/09/2023

FOR M B JAJODIA & ASSOCIATES
 (Chartered Accountants)
 Reg No. :0139647W



Membership No 162116
 Firm PAN: ABBFM8023H
 UDIN : 23162116BGYYT1281

UNITED CHEMICAL COMPANY

FORMING PART OF BALANCE SHEET- 31/03/2023

<u>Sundry Debtors</u>	<u>Amount (in Rs.)</u>
AMER SIL KETEX PVT. LTD	1770.00
BAROT CONTRACTING	4152750.00
BASIC THREAD INDUSTRIES LTD	1973434.00
B N PATEL AND CO	5508524.00
GLOBAL ENTERPRISE	2443136.00
GOVARDHAN ENTERPRISE PRIVATE LIMITED	3249247.00
MACON INDIA	-6608.00
MMK DYEING PRINTING FINISHING AND CALENDARING I	1605780.00
MOLIKULE TECHNOLOGIES	2171113.00
M/s. BIOGREEN TECHNOCHEM PVT LTD	-104.00
M/S F C I	1051594.00
MULTITECH DISTRIBUTION LTD	793180.00
N G PATEL AND CO	5566041.00
PATRON EXIM LIMITED	5622428.00
Radcom Packaging Private Limited	7725550.00
RAHISH DYE CHEM	-226811.00
Roy Apparels Pvt Ltd	55696.00
RUPA & CO. LTD.	817124.00
SARBANI VENTURES (DEBTORS)	-7496572.50
SHASHIS INTERNATIONAL	219902.00
SPAZIO FORMULATIONS PRIVATE LIMITED	19354866.00
SWIFT INTERNATIONAL	620500.00
TASHI LHENDUP ENTERPRISES PRIVATE LIMITED	-54280.00
	55148260
<u>Sundry Debtors (GUJARAT)</u>	<u>Amount (in Rs.)</u>
MARUTI ENTERPRISES	4107512.00
PAVAN ASSOCIATES	514150.00
PUSHPAM ADDITIVES	187862.00
RADCOM PACKAGING PVT LTD	972365.00
TAASHVI CHEMICALS	1416000.00
	7197889.00
SUNDRY CREDITORS	Amount (in Rs.)
<u>Creditors for Expenses</u>	
BHARAT SANCHAR NIGAM LIMITED	1188.00
M B JAJODIA & ASSOCIATES	216000.00
PAUL ENTERPRISE (TRANSPORTER)	203869.00
RUDRA AUTO DISTRIBUTOR PVT LTD	-303008.00
VEDANT SARKAR	1164550.00
	1282599.00
<u>Creditors for Salary</u>	<u>Amount (in Rs.)</u>
AMIT BHATTACHARYYA(SALARY)	10000.00
ABHISHEK GHOSH (SALARY)	25000.00
BABLU GHOSH (SALARY)	6000.00
BABON ROY (SALARY)	9000.00
BISWAJIT DEY(Salary)	10645.00

DIPANKAR GHOSH(Salary)	11500.00
DITU PAUL(Salary)	11500.00
GUDDU BARMAN(SALARY)	7000.00
HUNTI BARKORDOR KHARLUKHI (LILY MADAM)(Salary)	12000.00
JOYANTA KR MITRA(Salary)	22500.00
MANOTOSH DEBNATH(Salary)	11000.00
NURUL HASSAN (Salary)	9500.00
PALASH CHAKRABORTY(Salary)	10645.00
SANDIP CHOUDHURY (SALARY)	20000.00
SANTU GHOSH(Salary)	15500.00
SHANKAR PAUL(SALARY)	9000.00
SUBHRADEEP MAHANTA(Salary)	25000.00
SUDIP MAJEE (SALARY)	15000.00
	240790.00
<u>Sundry Creditors</u>	<u>Amount (in Rs.)</u>
ACE ENTERPRISE (CREDITORS A/C)	1324777.00
ANSHUL LIFESCIENCES	213829.00
ASL PLASTIC PRIVATE LIMITED	89012.00
BIIG EXIM	6825022.00
CARE CONTAINER LINES PVT. LTD. (Kolkata)	-24308.00
CU INSPECTIONS & CERTIFICATIONS INDIA PRIVATE LIMITED	4013.80
Good Care Agency	63798.00
INLAND WORLD LOGISTICS PVT.LTD (AHMEDABAD)	69291.00
ISHAAN PLASTICS PVT. LTD.	155675.00
JEWEL PLASTICS PVT LTD	-201072.00
JOY MATARANI CONSTRUCTION	153000.00
Kapasi Trading Corporation	1369.00
MOLIKULE TECHNOLOGIES PRIVATE LIMITED	19765.00
MSC MEDITERRANEAN SHIPPING COMPANY S.A	24308.00
PB HOLOTECH INDIA PVT LTD	639511.00
P.G INDUSTRIES	93220.00
R Sivakumar	1700000.00
S GOKULNATHAN	750000.00
SHREE VALLABH CHEMICAL	517206.00
SILIM TECHNOLOGIES (SHENZHEN) CO. LTD	-5217228.61
SOVA CHEMICAL COMPANY	108803.00
SREYA ENTERPRISE	-175000.00
TOUCH CHEM	285466.00
VICKY TOURISM PVT LTD	120732.00
V TRANS (INDIA) LIMITED (TamilNadu)	152591.00
WACKER METROARK CHEMICALS PVT. LTD.	15227288.00
	22921068.19

FOR UNITED CHEMICAL COMPANY

Pantani
(Proprietor)

Place : AHMEDABAD

Date : 25/09/2023

UNITED CHEMICAL COMPANY


74, NILGUNJ ROAD, AGARPARA, KOLKATA, WEST BENGAL-700109

Schedule: 22

Significant Accounting Policies

1. The financial statements of the concern have been prepared under the historical cost convention, as a going concern following the mercantile system of accounting in accordance with the generally accepted principles and materially complies with the mandatory accounting standards issued by the Institute of Chartered Accountants of India.
2. The accounting policies, unless otherwise stated, are consistent and are in consonance with generally accepted accounting principles.
3. All expenses and incomes to the extent considered payable and receivable respectively unless specifically stated to be otherwise, are accounted for on accrual basis and necessary provisions for the same are made.
4. The sales are recorded when supply of goods takes place in accordance with the terms of sale and on change of title in the goods and is exclusive of GST. The sales are shown net of the discount on sales and sales returns.
5. The purchase is shown exclusive of GST and net of purchase returns and discounts, if any.
6. Fixed assets are stated at a cost of acquisition and subsequent improvements thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation.
7. Depreciation on fixed assets has been provided for during the year on W.D.V. basis as per the provisions of the income tax act, 1961.
8. The investments have been at cost inclusive of all related expenses.
9. Closing stock is taken, valued and certified by proprietor at cost or net realisable value whichever is less.
10. Expenditure is accounted on mercantile system.
11. Outstanding balances of sundry debtors, sundry creditors, unsecured loans and loans & advances are subject to confirmation.
12. There are no contingent liabilities and hence not provided for.

FOR UNITED CHEMICAL COMPANY


SANTANU SARKAR
(Proprietor)

Place: KOLKATA
Date : 25/09/2023

As Per Audit Report of Even Date
FOR M B JAJODIA & ASSOCIATES
(Chartered Accountants)
Reg No. :0139647W




MANOJ JAJODIA
(Partner)

Membership No: 162116
Firm PAN: ABBFM8023H
UDIN: 23162116BGYYTY1281

