

**Abhijit K. Indra**

M.Com.F.C.A.  
Chartered Accountant

18/A Gulu Ostagar Lane

Kolkata: 700 006

Mobile : 9830080128

[abhijitndra.ca@rediffmail.com](mailto:abhijitndra.ca@rediffmail.com)

### AUDITOR'S REPORT

We Have audited the attached Balance Sheet of Proprietor **M/S. SSSON, ( Prop.Utpal Seal**, 16/10,. M.G ROAD. KOLKATA-700082 having Pan **BLEPS6748B** as at 31<sup>st</sup> March 2024 and also the Profit and Loss Account for the year ended on that date Annexure thereof report that these financial statement are the responsibility of assesses. Our responsibility is to express opinion on this financial statement based on our audit. We conducted the audit in accordance with auditing standard generally accepted in India. These Standards require that we planned and performed the audit to obtain responsible assurance about whether the financial statement is free of material misstatement. An audit also includes examining on test basis evidence, supporting the amount and disclosure in financial statement. An Audit also includes accessing the principal used and significant estimates made by management as well as evaluator the overall financial statement presentation. We believed that that my audit Provide responsible basic of our opinion.

We further report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit.
2. In our opinion proper books of account required by law have been kept by the firm so as appear from our examination of such books.
3. The Balance Sheet and Profit & Loss Account dealt with the report are agreement with the books of Accounts.
4. In our opinion and to the best of our information and accounting to explanation given to us, the aforesaid statement give true and fair view

**Note:**

- a) Closing Cash in hand not Physically verified
- b) Value of Closing stock is taken as certified
- c) Books of Account are Verified on test checking basis



**ABHIJIT KUMAR INDRA**  
Chartered Accountant  
(MRN:051921)  
(Proprietor)

**UDIN- 24051921BJZZIT2240**  
**Date: 18/12/2024**



16/10, M.G. ROAD, KOLKATA - 700082

16/10, M.G. ROAD, KOLKATA - 700082

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
<b>UTPAL SEAL</b>			<b>Furniture &amp; Fixture</b>		
As per last account	7,236,619.00		As per Last A/c.		30,700.00
Add : Net Profit	291,720.00				
Add: Bank Intt. S/B	512,329.00				
Add: Interest on F.D.	14,291.00		<b>CAR</b>		
Add: Rent Received	3,125.00		As per last A/c.	2,371,449.00	
			Less: Depreciation	<u>355,717.00</u>	2,015,732.00
	<u>8,058,084.00</u>				
Less: Drawing			Flat :		
L.I.C.	167597.00		As per last A/c.		2,000,000.00
Mediclaime	30904.00				
Personal	<u>80000.00</u>	278,501.00	Fixed Deposit (03.07.2023)		9,065,000.00
<b>Secured Loan</b>			Land Purchases		
As per last A/c.	399,133.00		As per last A/c.	2,880,693.00	
Less: Repayment	<u>399,133.00</u>		Addition this year (13.07.2023)	<u>1,400,000.00</u>	4,280,693.00
uH.D.F.C. O/D (0521)		5,182,816.00	H.D.F.C. Agro Mutual Fund		
			As per last A/c.		320,661.00
<b>H.D.F.C. CAR LOAN (New Car)</b>					
As per Last A/c.	495,393.00		HDFC Life Insurance		
			As per last A/c.	443,325.00	
Less : Repayment	<u>157,732.00</u>	337,661.00	Add: Addition	<u>147,775.00</u>	591,100.00
<b>Loand &amp; Advance</b>			Max Life Insurance	313,500.00	
Gita Seal	2,040,000.00		Add: Addition	<u>306,750.00</u>	620,250.00
Others	<u>5,665,632.00</u>				
	7,705,632.00		Recurring Deposit		
Less: Loan Repayment	<u>2,823,331.00</u>	4,882,301.00	As perlant A/c.	204,000.00	
			Addition	<u>24,000.00</u>	228,000.00
Sundra Creditors		1,968,850.00			
			<b>Work in progress</b>		570,600.00
			<b>Bank Balance</b>		
			PNB A/c No. 5586 C/C	6,230.00	
			H.D.F.C. (9600 SB)	<u>394,993.00</u>	401,223.00
			<b>Cash in hand</b>		27,252.00
<b>Total</b>	Rs.	<u>20,151,211.00</u>	<b>Total</b>	Rs.	<u>20,151,211.00</u>

**Abhijit Kumar Indra**  
M. Com. F.C.A.  
Chartered Accountant  
Membership No.-51921  
18A, Gulu Ostagar Lane, Kol-6





# M/S. SSSCON

16/10, M.G. ROAD, KOLKATA - 700082

## TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

Particulars	Amount	Particulars	Amount
To Opening Stock	650,200.00	BY Gross Received	4,488,000.00
• Purchases	1,636,266.00	(Building Developer & Construction)	
• Wages & Labour Charges	900,000.00		
• Carriage Inward	36,780.00	• Work in progress	570,600.00
• Site Exepnses	230,980.00		
• Rent	98,600.00		
• Electric Charges	30,782.00		
• Gross Profit	1,475,192.00		
	<u>5,058,800.00</u>		<u>5,058,600.00</u>
To Salary	360,000.00	By Gross Profit b/d	1,475,192.00
• Conveyance Charges	6,327.00		
• Telephone Charges	8,752.00		
• Interest on Loan	198,357.00		
• Fuel Charges	39,360.00		
• G.S.T. Paid	47,098.00		
• Trade Licence	1,600.00		
• Bank Interest & Charges	104,379.00		
• Accounting Charges	36,000.00		
• Entertainment Expenses	6,700.00		
• Professional Tax Paid	2,400.00		
• General Charges	6,782.00		
• Legal Fees	10,000.00		
• Depreciation on CAR	355,717.00		
• Net Profit Transferred to Capital A/c.	291,720.00		
	<u>1,475,192.00</u>		<u>1,475,192.00</u>

Abhijit Kumar Indra  
M. Com. F.C.A.  
Chartered Accountant  
Membership No.-51921  
18A, Gulu Ostagar Lane, Kol-6

