

*Abhijit Kr. Indra*

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

18/A Gulu Ostagar Lane

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### AUDITOR'S REPORT

We Have audited the attached Balance Sheet of Proprietor M/S. SSCPON, ( 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 asseses. 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**



**M/S. SS CON**  
16/10, M.G. ROAD, KOLKATA - 700082

**BALANCE SHEET AS AT 31ST MARCH 2024**

<b>LIABILITIES</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>	<b>ASSETS</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
<b>CAPITAL ACCOUNT</b>					
<b>UTPAL SEAL</b>					
As per last account	7,236,619.00		<b>FIXED ASSETS</b>		
Add: Net Profit	291,720.00		<b>Furniture &amp; Fixture</b>		
Add: Bank Int. S/B	512,329.00		As per Last A/c.	30,700.00	
Add: Interst on F.D.	14,291.00		<b>CAR</b>		
Add: Rent Received	3,125.00		As per last A/c.	2,371,449.00	
		<u>8,058,084.00</u>	Less: Depreciation	<u>355,717.00</u>	2,015,732.00
Less: Drawing					
L.I.C.	167597.00		<b>Flat :</b>		
Mediclaim	30904.00		As per last A/c.	2,000,000.00	
Personal	80000.00	<u>278,501.00</u>	<b>Fixed Deposit (03.07.2023)</b>		9,065,000.00
		<u>7,779,583.00</u>			
<b>Secured Loan</b>					
As per last A/c.	399,133.00		<b>Land Purchases</b>		
Less: Repayment	<u>399,133.00</u>		As per last A/c.	2,880,693.00	
uH.D.F.C. O/D (0521)		<u>5,182,816.00</u>	Addition this year (13.07.2023)	<u>1,400,000.00</u>	4,280,693.00
<b>H.D.F.C. CAR LOAN (New Car)</b>					
As per Last A/c.	495,393.00		<b>H.D.F.C. Agro Mutual Fund</b>		
Less : Repayment	<u>157,732.00</u>	<u>337,661.00</u>	As per last A/c.		320,661.00
<b>Loand &amp; Advance</b>					
Gita Seal	2,040,000.00		<b>HDFC Life Insurance</b>		
Others	<u>5,665,632.00</u>		As per last A/c.	443,325.00	
	<u>7,705,632.00</u>		Add: Addition	<u>147,775.00</u>	591,100.00
Less: Loan Repayment	<u>2,823,331.00</u>	<u>4,882,301.00</u>			
			<b>Max Life Insurance</b>	313,500.00	
Sundra Creditors		<u>1,968,850.00</u>	Add: Addition	<u>306,750.00</u>	620,250.00
<b>Bank Balance</b>					
			<b>Recurring Deposit</b>		
			As per last A/c.	204,000.00	
			Addition	<u>24,000.00</u>	228,000.00
			<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  
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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 Expenses	230,980.00		
▪ Rent	98,600.00		
▪ Electric Charges	30,782.00		
▪ Gross Profit	1,475,192.00		
	<b><u>5,058,800.00</u></b>		<b><u>5,058,600.00</u></b>
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		
	<b><u>1,475,192.00</u></b>		<b><u>1,475,192.00</u></b>

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