

SHIB SHANKAR PASWAN
71, RAJDANGA MAIN ROAD, P.O. : E.K.T.P.
KOLKATA-700107

AUDIT REPORT FOR THE YEAR ENDED 31ST MARCH, 2023



D K D & Associates
Chartered Accountants
28/A, Suhashini Ganguly Sarani,
Kolkata - 700 025.
Contact No.: 8697315747/033-2455-4888
Branch: Berhampore.



D K D & ASSOCIATES
CHARTERED ACCOUNTANTS

28/A, Suhashini Ganguly Sarani
Kolkata - 700 025
Ph : 2455-4888 / 8697315747
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AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SHIB SHANKAR PASWAN, 71, RAJDANGA MAIN ROAD, P.O. : E.K.T.P. 71, RAJDANGA MAIN ROAD, P.O. : E.K.T.P, KOLKATA-700107** as at 31st March, 2023 and also the Profit & Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

Further we report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- ii. In our opinion, proper books of account as required by law have been kept by the Management. So far as appears from our examination of those books.
- iii. The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of accounts.
- iv. In our opinion and to the best of our information and according to explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - a) In the case of the Balance Sheet of the State of Affairs of the Proprietor as at 31st March, 2023.
 - b) In the case of Profit & Loss Account of the Excess of the Profit for the year ended on that date.

Place: Kolkata
Date: 24.11.2023



FOR D K D & ASSOCIATES
CHARTERED ACCOUNTANTS
F. R. No. - 322657E

Smita
CA S. MITRA
PARTNER
(M. NO. 052354)

U0IN - 23051354B G5YER5839

SHIB SHANKAR PASWAN
71, RAIDANGA MAIN ROAD, P.O. : E.K.T.P.
KOLKATA-700107

Profit & Loss Account for the year ended 31st March, 2023

Particulars	Amount	Particulars	Amount
To, Opening Work in progress	1,254,119.00	By, Sale of Flat	
To, Building Materials	20,900.00	(Biswajit Das)	4,960,000.00
To, Cement	661.00	By, Contract Job Executed	1,989,241.00
To, Purchase of flat	4,200,000.00		
To, Travelling & Conveyance	1,130.00		
To, Labour & Wages	18,121.00		
To, Tea & Tiffin Charges	1,106.00		
To, Printing & Stationery	86.00		
To, Postage & Telegram	130.00		
To, Electric Charges	12,116.00		
To, Rent	12,000.00		
To, Car Maintenance	4,033.00		
To, Motor Cycle Maintenance	6,114.00		
To, Trade License	2,300.00		
To, Professional Tax	2,800.00		
To, Audit Fees	3,000.00		
To, Retainer Ship fees	4,000.00		
To, Accounting Charges	30,000.00		
To, Legal Charges	1,500.00		
To, Mobile Cell Charges	7,135.00		
To, Interest on OD	567,269.00		
To, Bank Charges	3,257.00		
To, Depreciation	225,445.68		
To, Net Profit transfer to Capital A/c	512,018.32		
	6,889,241.00		6,889,241.00

In terms of our separate report of even date

Place : Kolkata
Date : 24.11.2023



FOR D K D & ASSOCIATES
CHARTERED ACCOUNTANTS
F. R. No. - 322657E

Signature
CAS. MITRA
PARTNER
(M. NO. 052354)

SHIB SHANKAR PASWAN
71, RAJDANGA MAIN ROAD, P.O. : E.K.T.P.
KOLKATA-700107

Balance Sheet as at 31st March, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account :			Assets		
As per last A/c	12465049.64		Furniture & Fixture		
Add : Profit this year	512017.00		As per last A/c	84752.12	
Add : Interest of Fixed Deposit	507282.00		Less: Depreciation @10%	8475.21	76276.91
Add : Dividend	98.00		Electrical Equipments		
Add : Share of Profit	568.15		As per last A/c	114207.12	
Add : Partner's Salary	12449.00		Less: Depreciation @10%	11420.71	102786.41
(Ganga Kesori Seeds)			Tools and Implements		
International (PARTNERSHIP)			As per last A/c	1858.78	
Add : Refund from LIC	623423.00		Less: Depreciation @10%	185.88	1672.90
Add : Interest on S/B			TV & Accessories		
(A/c No. - 4030101000000988)	7632.00		As per last A/c	122069.26	
(A/c No. - 50417374711)	790.00		Less: Depreciation @10%	12206.93	109862.33
	14129308.79		Air Condition Machine		
Less : Drawings	119999.90		As per last A/c	56112.38	
LIP	103489.00		Less: Depreciation @10%	5611.24	50501.14
Education Fees	61900.00		Laptop Purchase		
Mediclaime	31575.00		As per last A/c	12389.70	
I.Tax (A.Y. 21-22)32810.00			Add: Spares & Accessories	21530.00	
(A.Y. 22-23)50004.00	82814.00	13729530.89	Less: Depreciation @40%	33919.70	
SECURED LOAN				13567.88	20351.82
1) BOI			Computer		
(C/C A/c - 43027110000076)	5455945.38		As per last A/c	17937.60	
2) INDIAN BANK			Add: Spares & Accessories	15119.00	
(C/C A/c - 50515142553)	2345452.00	7801397.38	Less: Depreciation @40%	33056.60	
UNSECURED LOAN				13222.64	19833.96
Tapasi Paswan			Car Purchase		
(as per last A/c)		2500000.00	As per last A/c	756571.21	
SUNDRY CREDITORS		3008698.00	Add: Spares & Accessories	43648.00	
OUTSTANDING LIABILITIES			Less: Depreciation @15%	800219.21	
Accounting Charges		14000.00		120032.88	680186.33
			Motor Cycle		
			As per last A/c	217482.30	
			Add: Spares & Accessories	54000.00	
			Less: Depreciation @15%	271482.30	
				40722.35	230759.96
			Gold Purchase		
			As per last A/c		124496.00
			Shop Purchase		
			As per last A/c		1335289.00
			Purchase of flat		
			as per last A/c		611300.00
			Purchase of House		
			P. No. Bibir huturban		
			Vill No. 2 (as per last A/C)		2235000.00
			R.MRD Kolkata-700107)		
			Purchase of Land		
			Sonarpur (as per last A/C)	1003500.00	
			Nayabad (as per last A/C)	2350000.00	3353500.00

