

Mukul Kumar Sarkar & Co.

Chartered Accountant

A U D I T O R ' S R E P O R T

I have audited the attached Balance Sheet of M/s PRASAANTA KUMAR DAS of 32, Old Ballygunge 1st Lane, Kolkata-700019 as at 31st March, 2023, along with the Profit & Loss Account for the year ended on that date, annexed thereto, signed by me under reference to this report. The financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements.

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


I report that

- a. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- b. In my opinion, proper books of account as required by law have been kept by the company so far as appears from my examination of those books;
- c. the Balance Sheet and Profit & Loss Account are in agreement with the books of accounts;
- d. In my opinion and to best of my information and according to the explanations given to me, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - i) in the case of Balance Sheet , of the state of affairs of the entity as at 31st March, 2023
 - ii) in the case of Profit & Loss Account of the profit during the year ended on that date.

Place : 185, Ujjal Park, Brahmapur
Kolkata-700096

Dated: 15th September, 2023.

For Mukul Kumar Sarkar & Co.
Chartered Accountant


(Mukul Kumar Sarkar)

Proprietor

Membership No. 055588

FRN: 331843E

UDIN: 23055588BGXYDN7978



PRASANTA KUMAR DAS
32, OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.
Balance Sheet as at 31st March, 2023.

LIABILITIES	AMOUNT (Rs. P.)	AMOUNT (Rs. P.)	ASSETS	AMOUNT (Rs. P.)	AMOUNT (Rs. P.)
<u>Prasanta Kumar Das's Capital A/c</u>			<u>Fixed Assets</u>		14,38,021.00 ✓
Balance as per last account	5,79,02,570.54		(As per schedule "A")		
Add: Profit during the year	13,24,245.00		<u>Current Assets, Loans & Advances</u>		
Add: Introduced during the year	54,68,426.00		<u>Current Assets</u>		8,12,73,481.54 ✓
	6,46,95,241.54		Closing Stock		
Less: Drawings	98,55,785.11		<u>Loans & Advances</u>		
Less: LIC Premium	2,43,179.48		Loan to spouse	7,55,000.00 ✓	
Less: Income Tax	9,16,270.00		Advance Income Tax	3,00,000.00 ✓	
Less: Property Tax	57,602.00	5,36,22,404.95	Tax deducted at source	1,72,704.00 ✓	12,27,704.00
<u>Unsecured Loan</u>		95,00,000.00	<u>Cash & Bank Balance</u>		5,03,727.88 ✓
Siddhartha Poddar			Cash-in-hand		
<u>Current Liabilities & Provisions</u>			<u>Cash at Bank</u>		
<u>Current Liabilities</u>			Term Deposit	1,21,50,264.00 ✓	
Advance from Customers	3,14,08,571.00		<u>Bank of Baroda</u>	1,81,846.19	1,23,32,110.19
Security Deposit	5,06,164.00				
Sundry Creditors	13,41,284.66	3,32,56,019.66			
<u>Provisions</u>					
GST Payable	1,10,000.00				
TDS Payable	12,960.00				
Salary	1,19,000.00				
Wages	99,000.00				
Audit Fees	50,000.00				
Electric Charges	5,660.00	3,96,620.00			
	Total	9,67,75,044.61			
			Total	9,67,75,044.61	

Dated: 15th September, 2023.



For Mukul Kumar Sarkar & Co.
Chartered Accountant

Mukul Kumar Sarkar
Mukul Kumar Sarkar
(Proprietor)
Membership No. 055588
FRN: 331843E
UDIN: 2305588BGXYDN7978

PRASANTA KUMAR DAS
32, OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.
Manufacturing, Profit & Loss Account for the year ended 31st March, 2023.

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
	(Rs. P.)	(Rs. P.)		(Rs. P.)	(Rs. P.)
Opening Stock			By Sale of Residential Flat		95,00,000.00
Land for Construction	2,43,50,250.00		" Closing Stock		
Ready to sell flat	86,50,000.00		Land for Construction	1,66,88,939.00	
Work-in Progress	<u>1,22,69,959.00</u>	4,52,70,209.00	Work-in- Progress	<u>6,45,84,542.54</u>	8,12,73,481.54
Purchase					
Land for Construction	2,07,00,000.00				
Registered Purchase	47,36,963.00				
Un-regd Purchase	<u>8,83,957.00</u>	2,63,20,920.00			
" Labour charges		13,97,325.00			
" Site Renovation & Maintenance		2,18,823.00			
" Carriage, Cartage & Coolie		11,245.00			
" Construction Expense		1,20,66,120.00			
" Registration & Mutation		17,52,428.00			
" Gross Profit c/d		<u>37,36,411.54</u>			
		<u><u>9,07,73,481.54</u></u>			<u><u>9,07,73,481.54</u></u>
To Salary & Bonus		14,35,954.00	By Gross Profit b/d		37,36,411.54
" Electric Charges		18,450.00	" Interest on Fixed Deposit		5,52,845.00
" Professional fees		4,34,000.00			
Brokerage expenses		95,000.00			
" Car & Bike Maintenance		1,43,842.23			
" Vehicle Insurance		14,509.00			
" Travelling & Conveyance		11,821.00			
" Bank Charges		14,736.76			
" Interest on Overdraft		34,109.00			
" Rates & Taxes		2,300.00			
" Profession Tax		2,500.00			
" Legal Charges		17,600.00			
" Office Expense		29,939.00			
" Printing & Postage		24,896.00			
" Advertisement Expense		91,195.71			
" Telephone & Internet		6,136.00			
" Subscription & Donation		1,05,701.00			
" Tea, Tiffin & Miscellaneous		7,409.00			
" Festival celebration Expense		20,373.00			
" Staff Welfare		4,744.10			
" Website Maintenance		97,182.74			
" General Charges		15,475.00			
" Audit Fees		50,000.00			
" Depreciation		2,87,138.00			
" Net Profit transferred to Capital A/c.		<u>13,24,245.00</u>			
Total		<u><u>42,89,256.54</u></u>	Total		<u><u>42,89,256.54</u></u>

Dated: 15th September, 2023.



For Mukul Kumar Sarkar & Co.
Chartered Accountant

Mukul Kumar Sarkar
Mukul Kumar Sarkar
(Proprietor)

Membership No. 055588

FRN: 331843E

UDIN: 23055588BGXYDN7978

PRASANTA KUMAR DAS
 32, OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.
 Schedule of Fixed Assets for the year ended 31st March, 2023.

Particulars	Rate of Depreciation	W.D.V. 01/04/2022	Addition		Sold	Total	Depreciation		Total Depreciation	W.D.V. 31/03/2023
			> 180 days	< 180 days			Full rate	Half rate		
Motor Car	15%	15,54,382.00	-	-	-	15,54,382.00	2,33,157.00	-	2,33,157.00	13,21,225.00
Air Conditioner	15%	24,478.00	-	-	-	24,478.00	3,672.00	-	3,672.00	20,806.00
Electric Installation	15%		9,000.00	-	-	9,000.00	-	1,350.00	1,350.00	7,650.00
Total-A		15,78,860.00	9,000.00	-	-	15,87,860.00	2,36,829.00	1,350.00	2,38,179.00	13,49,681.00
CCTV	10%	19,867.00	-	-	-	19,867.00	1,987.00	-	1,987.00	17,880.00
Total-B		19,867.00	-	-	-	19,867.00	1,987.00	-	1,987.00	17,880.00
Television	40%	35,898.00	-	-	-	35,898.00	14,359.00	-	14,359.00	21,539.00
Computer	40%	29,926.00	-	-	-	29,926.00	11,970.00	-	11,970.00	17,956.00
Laptop	40%	37,720.00	-	-	-	37,720.00	15,088.00	-	15,088.00	22,632.00
Printer	40%	13,888.00	-	-	-	13,888.00	5,555.00	-	5,555.00	8,333.00
Total-C		1,17,432.00	-	-	-	1,17,432.00	46,972.00	-	46,972.00	70,460.00
Grand Total (A+B+C)		17,16,159.00	9,000.00	-	-	17,25,159.00	2,85,788.00	1,350.00	2,87,138.00	14,38,021.00

