



# FCA, RABINDRA NATH BARDHAN

Chartered Accountants

## AUDIT REPORT

1. We have audited the attached Balance Sheet of MS ARUNODAY, Partnership firm –)Partners Mr Ranjit Kumar Chakrabarty ,Mr. Ashis Bhattacharya, and Mr. Pradip Nath) as at 31" March, 2021 and also the Trading, Profit & Loss Accounts for the period ended on that date annexed thereto [01/04/2020 to 31/03/2021]. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts 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 for our opinion.

We report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by Law have been kept by the company so far as appears from our examinations of those books;
- (c) The Balance Sheet and Profit & Loss Account dealt with by this Report are in agreement with this books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the noted thereon, give the information required by the Income Tax Act 196 1, in the manner so required and 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 Firm as at 31st March, 2021; and
  - (ii) In the case of the Profit & Loss Accounts, Profit for the period ended on that date.

15/15, Banerjee Para Road,  
Sarsuna, Kolkata-700061

Dated: The 19th DAY OF March-  
2023



For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants

  
(CA. RABINDRA NATH BARDHAN)

Proprietor

Membership. No 017270, PAN - AEGPB7663C  
UDIN-23017270BGUTSH7820

MS ARUNODAY  
PAN-ABNFA4602Q  
214A, Kalipad Mukherjee Road, P.O-  
Barisha, P.S-Haridev pur, Kolkata-  
700008

<b>TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021</b>			
PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Opening Stock	0.00	By sale	0.00
Purchase	0.00	Closing Stock	0.00
Carriage Inward	0.00		
Gross Profit	0.00		
	0.00		0.00
To Internet Charges	2245.00	By Gross Profit	0.00
Bank Charges	1015.00		
Printing & Stationery	1599.00		
Professional Fees	4500.00	By Net Loss	213837.00
Trade Licenses	1150.00		
Legal Expenses	1942.00		
MIS Exp	1245.00		
Accounting Charges	5000.00		
Deprecation	18875.00		
Loss of Prtner share			
Ranjit Kr chakraborty	85535.00		
Ashis Bhattacharya	64151.00		
Pradip Debnath	64151.00		
	213837.00		213837.00

In terms of audit report of even date  
For FCA, **RABINDRA NATH BARDHAN**  
Chartered Accountants  
Membership. No 017270  
PAN - AEGPB7663C



For FCA, **RABINDRA NATH BARDHAN**  
Chartered Accountants

*Rabindra N Bardhan*  
**(CA. RABINDRA NATH BARDHAN)**  
Proprietor

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700008

<b>BALANCE SHEET AS ON 31st MARCH 2021</b>					
LIABILITIES	Amount	AMOUNT	ASSETS	Amount	AMOUNT
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
Opening Capital			<b>FURNITURE AND</b>		
Ranjit Kumar Chakraborty	1430000		<b>FIXTURE</b>	58320	
Loan From Ranjit Kr	83146.4		Less: Depn 10%	<u>5382</u>	52488
Current Account			Electrical Equipmt	10935	
Ranjit Kumar Chakraborty	34,146		Less: Depn10%	<u>1094</u>	9842
			Computer & Accessories	16770	
			Less: Deprecation %40	<u>6708</u>	<u>10062</u>
					<b>72392.00</b>
			<b>Current Assets</b>		
			Sundry Advance	928900	
			Sundry Debtors	0	
			Closing stock	0	
			<b>Cash And Bank Balance</b>		
			Bank-A/C	4928	
			Cash In Hand	2660	936488
			Current Account		
			Ranjit Kr	0	
			Ashis Bhattacharya	231790	
			Pradip Nath	231790	463580
		<b>1472460.00</b>			<b>1472460.00</b>

In terms of audit report of even date.  
For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants  
Membership. No 017270,  
PAN - AEGPB7663C

For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants



*Rabindra Nath Bardhan*  
(CA. RABINDRA NATH BARDHAN)  
Proprietor

