

# **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 PRASANTA KUMAR DAS as at 31<sup>st</sup> March, 2024, 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

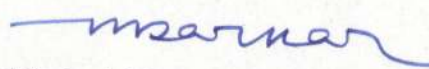
- a. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- b. In my opinion, proper books of account as required by law have been kept by the company so far as appears from my examination of those books;
- c. the 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 31<sup>st</sup> March, 2024
  - 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: 24<sup>th</sup> September, 2024.

For Mukul Kumar Sarkar & Co.  
Chartered Accountant



  
(Mukul Kumar Sarkar)

**Proprietor**

Membership No. 055588

FRN: 331843E

UDIN: 2405558KFRXL9814.

**PRASANTA KUMAR DAS**  
**32. OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.**

Balance Sheet as at 31st March, 2024

**LIABILITIES**

**AMOUNT**  
 (Rupee.)

**Fixed Assets**  
 (As per schedule "A")

**AMOUNT**  
 (Rupee.)

**Prasanta Kumar Das's Capital A/c**

Balance as per last account  
 Add: Profit during the year  
 Add: Introduced during the year

5,36,22,405  
 11,99,662  
 1,59,56,771  
 7,07,78,838

**Current Assets, Loans & Advances**

7,37,01,078

Less: Drawings  
 Less: LIC Premium  
 Less: Income Tax  
 Less: Property Tax

7,75,911  
 41,181  
 15,75,472  
 2,89,481

**Secured Loan**

14,00,000

**Car Loan**

95,00,000

**Unsecured Loan**

**Cash & Bank Balance**

12,70,884

**Current Liabilities & Provisions**

**Current Liabilities**  
 Duties and taxes  
 Audit Fee  
 Sundry Creditors

30,800.00  
 60,000.00  
 5,93,322.00

6,84,122

Cash-in-hand  
 Cash at Bank  
 Term Deposit  
 Accrued Interest  
 Bank of Baroda

70,000.00  
 5,122.00

75,122  
 4,18,226

**Total**  
7,96,80,915

**Total**  
7,96,80,915

Dated: 24th September, 2024

for **Prasanta Kumar Das**

*Proprietor*



For Mukul Kumar Sarkar & Co.  
 Chartered Accountant  
*Mukul Kumar Sarkar*  
 (Proprietor)

Membership No. 055588  
 FRN: 331843E  
 UDIN: 2405588BKFRXL9814



PRASANTA KUMAR DAS

32. OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.

Manufacturing, Profit & Loss Account for the year ended 31st March, 2024

PARTICULARS	AMOUNT ( Rupee.)	AMOUNT ( Rupee.)	PARTICULARS	AMOUNT ( Rupee.)	AMOUNT ( Rupee.)
To Opeing Work in progress		8,12,73,482	By Sale of Residential Flat		4,82,37,300
" Purchase			" Closing Stock		
" Land for construction	1,45,00,020		Work-in- Progress		7,37,01,078
" Material for construction	1,06,64,447	2,51,64,467			
" Labour charges		43,34,502			
" Site Renovation & Maintenance		12,91,620			
" Carriage, Cartage & Coolie		16,556			
" Construction Expense		4,43,697			
" Registration & Mutation		21,28,923			
" Direct wages		11,13,803			
" Gross Profit c/d		61,71,328			
		<u>12,19,38,378</u>			<u>12,19,38,378</u>
To Salary & Bonus		13,58,333	By Gross Profit b/d		61,71,328
" Electric Charges		41,880	" Interest on Fixed Deposit		12,766
" Profefssional fees		1,77,000			
" Business Promotion		5,772			
" Car & Bike Maintenance		2,35,248			
" Courier Charges		175			
" Travelling & Conveyance		8,155			
" Bank Charges		8,284			
" Employment upskill		70,000			
" Rates & Taxes		4,600			
" Fuel Expense		22,868			
" Legal Charges		20,000			
" Office Expense		19,764			
" Printing & Postage		14,983			
" Advertisement Expense		40,621			
" Telephone & Internet		6,136			
" Subscription & Donation		91,802			
" Tea, Tiffin & Miscellaneous		2,811			
" Festival celebration Expense		26,792			
" Staff Welfare		64,598			
" Loan processing fees		11,000			
" General Charges		1,41,824			
" Audit Fees		60,000			
" Depreciation		3,53,380			
" Material Measurement		3,000			
" Misc. Expense		1,24,337			
" Duties and Taxes		20,45,975			
" Parking fee		5,200			
" Supervision charges		10,000			
" Discount Paid		9,894			
" Net Profit transferred to Capital A/c.		11,99,662			
Total		<u>61,84,094</u>	Total		<u>61,84,094</u>

Dated: 24th September, 2024.

For Prasanta Kumar Das

*[Signature]*  
Proprietor



For Mukul Kumar Sarkar & Co.  
Chartered Accountant

*[Signature]*  
Mukul Kumar Sarkar  
(Proprietor)

Membership No. 055588

FRN: 331843E

UDIN: 24055588BKFRXL9814

PRASANTA KUMAR DAS  
32, OLD BALLYGUNGE 1ST LANE, KOLKATA-700019.  
Schedule of Fixed Assets for the year ended 31st March, 2024

Particulars	Rate of Depreciation	W.D.V. 01/04/2023	Addition		Sold	Total	Depreciation		Total Depreciation	W.D.V. 31/03/2024
			> 180 days	< 180 days			Full rate	Half rate		
<b>Plant &amp; Machinery</b>										
Motor Car	15%	13,21,225.00	-	15,85,452.00	-	29,06,677.00	1,98,184	1,18,909	3,17,093	25,89,584
Air Conditioner	15%	20,806.00	-	-	-	20,806.00	3,121	-	3,121	17,685
Electric Installation	15%	7,650.00	-	-	-	7,650.00	-	-	1,148	6,502
<b>Total-A</b>		<b>13,49,681.00</b>	<b>-</b>	<b>15,85,452.00</b>	<b>-</b>	<b>29,35,133.00</b>	<b>2,01,305</b>	<b>1,18,909</b>	<b>3,21,362</b>	<b>26,13,771</b>
<b>Furniture &amp; Fixture</b>										
CCTV	10%	17,880.00	-	40,946.00	-	58,826.00	1,788	2,047	3,835	54,991
<b>Total-B</b>		<b>17,880.00</b>	<b>-</b>	<b>40,946.00</b>	<b>-</b>	<b>58,826.00</b>	<b>1,788</b>	<b>2,047</b>	<b>3,835</b>	<b>54,991</b>
<b>Plant &amp; Machinery</b>										
Television	40%	21,539.00	-	-	-	21,539.00	8,616	-	8,616	12,923
Computer	40%	17,956.00	-	-	-	17,956.00	7,182	-	7,182	10,774
Laptop	40%	22,632.00	-	-	-	22,632.00	9,053	-	9,053	13,579
Printer	40%	8,333.00	-	-	-	8,333.00	3,333	-	3,333	5,000
<b>Total-C</b>		<b>70,460.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,460.00</b>	<b>28,184</b>	<b>-</b>	<b>28,184</b>	<b>42,276</b>
<b>Grand Total (A+B+C)</b>		<b>14,38,021.00</b>	<b>-</b>	<b>16,26,398.00</b>	<b>-</b>	<b>30,64,419.00</b>	<b>2,31,277.00</b>	<b>1,20,956.00</b>	<b>3,53,380</b>	<b>27,11,039</b>

