

S.K. SAHA & ASSOCIATES

CHARTERED ACCOUNTANT
F-2MANICKTALA HAG ESTATE, VIP ROAD
KOLKATA, PIN - 700054
WEST BENGAL

Ref No.....

Date.....

AUDIT REPORT

We have Audited the attached **BALANCE SHEET** of "CHITTA DUTTA" SURYA SEN PALLY LOCK-A, DURGAPUR, COKE OVEN, SHYAMPUR, DIST - PASCHIM BARDHAMAN, (W.B.) PIN – 713212 for the year ended 31.03.2024 and also **Profit & Loss Account** the year ended on that date annexed hereto. These Financial Statement are the responsibility of **CHITTA DUTTA**. Our responsibility is to express an opinion on these financial statement based on our Audit.

We conducted our Audit in accordance with Auditing standard generally accepted in India. Those standards require we plan and perform the Audit to obtain reasonable assurance about whether the financial statement are free of material miss-statement. An audit also includes assessing the accounting principles used and significant estimates made by **CHITTA DUTTA**, as well as evaluating the overall financial statement presentation. We believe that our Audit provides reasonable basis for our opinion.

Subject to the above:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. The **BALANCE SHEET & PROFIT & LOSS ACCOUNT** dealt with on this report are in agreement with the books of accounts.
3. In our opinion at the best of our information and according to the explanations given to us the said accounts read to generally accepted in India.
 - a) In case the **BALANCE SHEET** of the state of affairs of **CHITTA DUTTA** for the year ended 31.03.2024.
 - b) In case also **PROFIT & LOSS ACCOUNT** of **CHITTA DUTTA** for the year ended on that date.

THE ABOVE AUDIT REPORTS WERE VALID SUBJECT TO THE AUDIT OBSERVATIONS,
ACCOUNTING POLICIES & NOTES TO ACCOUNTS ANNEXED HERewith.

Date : 30.12.2024

Place :KOLKATA

UDIN – 24068337BKHEBD3536



S.K. SAHA & ASSOCIATES

Chartered Accountant

CHITTA DUTTA
Address:- Surya Sen Pally, Cokeoven, Durgapur-713201

Particulars		Profit & Loss A/c for the year ended 31st March 2024			
		Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)
To	Op Stock			By	Sales (M.S Automobile)
	Purchases(M.S. Automobile)	1,11,50,577.00			3,91,87,803.00
	Purchases(Dutta & Company)	3,26,73,673.00			Sales(Dutta & Company)
	Carriage Inward	27,87,470.00			24,74,347.00
	Gross Profit	3,15,644.00			Closing Stock
		22,87,205.00			75,52,419.00
		4,92,14,569.00			4,92,14,569.00
To	Audit Charges	12,000.00		By	Gross Profit
	Accounting Charges	10,000.00			22,87,205.00
	Staff Salary	6,15,600.00			
	Late Fees & Tax Paid	2,562.00			
	Bank Charges & Interest	1,60,148.00			
	Repair & Maintenance Charges	3,16,524.00			
	Rent & Electric Charges	90,632.00			
	Depreciation	94,533.00			
	Rates & Taxes	12,600.00			
	Printing & Stationery	18,640.00			
	General Expenses	21,546.00			
	Travelling & Conveyance Exp	41,285.00			
	Telephone Exp	18,254.00			
	Net Profit - Transferred to Capital A/C	8,72,881.00			
		22,87,205.00			22,87,205.00

CHITTA DUTTA
Address:-Surya Sen Pally, Cokeoven, Durgapur-713201

Liabilities		Balance Sheet As on 31-03-2024			
		Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)
<u>Capital Account</u>				<u>Fixed Assets</u>	
Opening Capital B/F	66,77,214.00			Land & Building	41,22,500.00
Add: Gift From Relatives	0.00	66,77,214.00		Add: Addition	21,58,200.00
Add: Income during the Year:					62,80,700.00
Net Profit as per P/L A/c	8,72,881.00				
Insurance commission	5,30,546.00			Furniture & Fixture	1,10,603.00
TD Interest	1,186.00			Add: Purchases This Year	5,44,130.00
Add: Savings Bank Interest	628.00	14,05,241.00			6,54,733.00
		80,82,455.00		Less Depreciation	38,267.00
Less: Drawings For					6,16,466.00
Personal Expenses		4,15,400.00		Computer	958.00
		76,67,055.00		Add: This Year	2,16,900.00
					2,17,858.00
				Less Depreciation	43,763.00
					1,74,095.00
<u>Secured Loan</u>				Four Wheeler(Tata Sumo)	83,350.00
Ujjivan Overdraft	40,35,686.00			Less:-Depreciation	12,503.00
Ujjivan Mortgage Loan	16,19,202.00				70,847.00
Bajaj Flexi Loan	12,16,387.00			Gold & Ornaments	3,75,140.00
Poonawalla Fincorp	2,84,643.00			TERM DEPOSIT	20,000.00
<u>Current Liabilities</u>					
Sundry Creditors	29,32,226.00			TDS	36,886.00
				TCS	41,066.00
Gst Liabilities	6,03,553.00			GST Credit	25,05,519.00
				<u>Current Assets</u>	
				Closing Stock	75,52,419.00
Insurance commission	5,30,546.00			Cash at Bank	1,10,603.00
					2,66,223.00
				Cash in Hand	4,19,391.00
		1,83,58,752.00			1,83,58,752.00



Sujit Kumar Saha