



S. K. SINHA & CO.

Chartered Accountants

1, Dacres Lane, 1st Floor, Kolkata - 700069
E : sanatsinha_2000@yahoo.com
sksinhaca@rediffmail.com
sanatsinha2@gmail.com
T : 3256 9806 (O), 2543 0582 (R)
M : 98364 82778, 86172 03792

FORM NO. 3CB [See rule 6G(1)(b)]

**Audit report under section 44AB of the Income - tax Act 1961,
in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G**

1. *I / we have examined the balance sheet as on, 31st March, 2024, and the *Profit and Loss account for the year beginning from 1st April, 2023 to ending on 31st March, 2024, attached herewith, of **M/S. ZION BUILDERS & DEVELOPERS**, situated at 728, Naskarhat, Kasba, Kolkata – 700 039, (PAN – AACFZ2159F).
2. *I / we certify that the balance sheet and the *Income and Expenditure are in agreement with the books of account maintained at the head office at 728, Naskarhat, Kasba, Kolkata – 700 039 and no branches.
3. (a) *I / we report the following observations / comments / discrepancies / inconsistencies; if any:

(b) Subject to above, -

A. *I / we have obtained all the information and explanations which, to the best of *my / our knowledge and belief, were necessary for the purpose of the audit.

B. In *my / our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from *my / our examination of the books.



-: 2 :-

- C. In *my / our opinion and to the best of *my / our information and according to the explanations given to *me / 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 the affairs of the assessee as at 31st March, 2024 ; and
- b. in the case of the profit and loss account of the profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
5. In *my/our opinion and to the best of *my / our information and according to explanations given to *me / us, the particulars given in the said Form No.3CD are true and correct subject to following observations/ qualifications, if any:

For S. K. SINHA & CO.
Chartered Accountants
Firm Registration No.0316050E



A. K. Paul
Partner

Membership No.017307
UDIN = 24017307BKEYJZ1204

Place : Kolkata,
Dated : 16/09/2024

ZION BUILDERS & DEVELOPERS
728, NASKAR HAT, KASBA, KOLKATA - 700039
PAN: AACFZ2159F

BALANCE SHEET AS AT 31ST MARCH, 2024

<u>Liabilities</u>	<u>Amount</u> ₹	<u>Assets</u>	<u>Amount</u> ₹
<u>Capital Account</u>		<u>Fixed Assets</u>	
<u>Subrata Dey</u>		<u>Computer</u>	
As per last account	3,56,389	As per last account	10,980
Add :		Less: Depreciation @ 40%	4,392
Introduction	1,00,000		6,588
Net Profit	1,81,245		
	6,37,634	<u>Furniture</u>	
<u>Sri J. A. Gianani</u>		As per last account	27,994
As per last account	3,56,389	Less: Depreciation @ 10%	2,799
Add :			25,195
Introduction	1,00,000	<u>Current Assets</u>	
Net Profit	1,81,245	Advance against land	30,00,000
	6,37,634		
<u>Advance from Customers</u>	30,00,000	<u>Advances to party</u>	2,00,000
<u>Sundry Creditors</u>	4,80,375	<u>Advance Income Tax</u>	1,00,000
<u>Liability for Expenses</u>	3,55,120	<u>Cash & Bank Balances:</u>	
		Cash in hand	7,055
<u>Provision for Income Tax</u>	1,64,390	Cash at Bank with	
		Scheduled Bank	19,36,315
	52,75,153		19,43,370
			52,75,153

In terms of my audit report of even date

For S. K. SINHA & CO.
Chartered Accountants

Firm Registration No.0316050E



A. K. Paul
Partner

Place : Kolkata,
Dated : 19/09/2024

Membership No.017307
UDIN = 24017307BKEYJZ1204

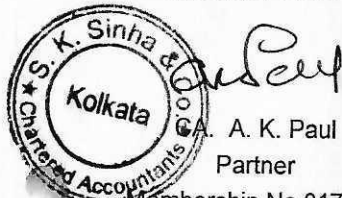
ZION BUILDERS & DEVELOPERS
728, NASKAR HAT, KASBA, KOLKATA - 700039
PAN: AACFZ2159F

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

<u>Particulars</u>	<u>Amount</u>		<u>Particulars</u>	<u>Amount</u>
	₹			₹
To Material Purchase	62,11,950	By Contractual Receipts	1,56,70,000	
" Carriage	1,06,480			
" Power & Fuel	38,563	" CGST	1,56,350	
" Rent	1,20,000	SGST	1,56,350	3,12,700
" Salaries & Wages	6,21,200			
" Bonus	55,350	Interest from Fixed Deposit		444
" Medical Expenses	36,485			
" Staff Welfare	12,250			
" Professional Fees	10,240			
" Conveyance	1,05,362			
" Telephone	32,652			
" Donation & Subscription	5,200			
" Rates & Taxes	5,250			
" Labour Charges	45,60,612			
" Site Expenses	1,51,403			
" Printing & Stationery	3,562			
" Accounting Charges	48,000			
" Land Expenses	18,60,000			
" General Expenses	1,25,264			
" Bank Charges & Interest	1,230			
" Depreciation	7,191			
" Audit fees	10,000			
" CGST	1,56,350			
SGST	1,56,350			
	3,12,700			
" <u>Partner's Salary</u>				
Subrata Dey	5,07,660			
Sri J. A. Gianani	5,07,660	10,15,320		
" Provision for Income Tax	1,64,390			
" Net Profit transefered to				
<u>Partner's Capital Account -</u>				
Subrata Dey	1,81,245			
Sri J. A. Gianani	1,81,245	3,62,490		
		1,59,83,144		
				1,59,83,144

In terms of my audit report of even date

For S. K. SINHA & CO.
Chartered Accountants
Firm Registration No.0316050E



A. K. Paul
Partner

Place : Kolkata,
Dated : 19/09/2024

UDIN = 24017307BKEYJZ1204