

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SNS INFRA** (PAN – AEJFS4640F of 86B/2, Topsia Road (South), 3RD Floor, Kolkata -700 046) as on 31st March 2023 and the attached Profit & Loss Account for the period from 01-04-2022 to 31-03-2023 which are in agreement with the books of account maintained by the assessee. These Financial Statements are the responsibility of the Assessee. Our responsibility is to express an opinion on these financial statements based on our audit.

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 materials misstatements. An audit includes examining, on a test basis evidence supporting the amounts and disclosures in the financial statement. 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 further report that:-

- a) We have obtained all the information and explanation which to the best of our knowledge belief were necessary for the purposes of the audit.
- b) The Balance Sheet and Profit & Loss Account are in agreement with the books of Accounts.
- c) In our opinion and to the best of our information and according to the explanations given to us, the statement of Account gives a true and fair view.
 - i) In the case of Balance Sheet, of the State of Affairs of the above named Firm as at 31st March , 2023.
 - ii) In the case of Profit & Loss Account, Loss for the year ended 31st March 2023.

Place : Kolkata
Date : 18.07.2023

For **JHAJHARIA & CO.**
Chartered Accountants
Firm Regn. No. 323361


Hari Prasad Agarwal
(Partner)
M.No. 059856



UDIN: 23059856B6ZQXB5070


SNS INFRA
BALANCE SHEET AS ON 31.03.2023
ASST. YEAR 2023-24

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Partner'S Capital A/C.</u> As Per Schedule I	9,89,27,804.00	<u>Current Assets & Loans & Advances</u> (As Per Schedule- III)	9,87,32,429.00
<u>Current Liabilities</u> As Per Schedule-II	15,340.00	<u>Cash & Bank Balance</u> (As Per Schedule- IV)	2,10,715.00
	9,89,43,144.00		9,89,43,144.00

The Schedules referred to above are an integral part of the Balance Sheet
As per our attached report of even date

As per our attached report of even date

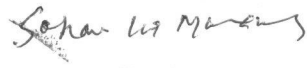
For JHAJHARIA & CO.
Chartered Accountants


(Hari Prasad Agarwal)
Partner




Membership No. 059856
Firm Regd. No. 323361E
Place : Kolkata
Date : 18.07.2023
UDIN No. 23059856B62AxB5070,

For, SNS INFRA

SNS INFRA

Partner

SNS INFRA

Partner

SNS INFRA

Partner

SNS INFRA
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023
ASST. YEAR 2023-24

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Accounting Charges	20,000.00	By Net Loss Trf. To Partner Sohan Lal Manpuria Narendra Manpuria Siddharth Manpuria	52,408.60 52,408.60 52,408.62
To Audit Fees	15,340.00		
To Bank Chages	19.82		
To Conveyance	7,200.00		
To General Expenses	7,596.00		
To Office Expenses	4,500.00		
To Printing & Stationery	2,570.00		
To Salary	1,00,000.00		
	1,57,225.82		1,57,225.82

As per our attached report of even date

For JHAJHARIA & CO.
Chartered Accountants.

(Signature)



(Hari Prasad Agarwal)
Partner

Membership No. 059856
Firm Regd. No. 323361E

Place : Kolkata
Date : 18.07.2023

UDIN No. 23059856 B6ZQxBS070.

For, SNS INFRA

SNS INFRA

(Signature)

Partner

SNS INFRA

(Signature)

Partner

SNS INFRA

(Signature)

Partner

**SNS INFRA
PARTNER'S CAPITAL ACCOUNT
ASST. YEAR 2022-23**

SCHEDULE I

Sohan Lal Manpuria

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Payment	-	By Balance B/f.	3,42,77,784.60
To Share of Loss	52,408.60	By Receipt	3,03,80,000.00
To Balance C/f.	6,46,05,376.00		
	6,46,57,784.60		6,46,57,784.60

Narendra Manpuria

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Payment	3,51,253.39	By Balance B/f.	1,16,80,388.61
To Share of Loss	52,408.60	By Receipt	2,30,98,110.00
To Balance C/f.	3,43,74,836.62		
	3,47,78,498.61		3,47,78,498.61

Siddharth Manpuria

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Payment	66,211.39	By Balance B/f.	66,211.39
To Share of Loss	52,408.62	By Receipt	
		By Balance C/f	52,408.62
	1,18,620.01		1,18,620.01

Sohan Lal Manpuria	6,46,05,376
Narendra Manpuria	3,43,74,837
Siddharth Manpuria	(52,408.62)
Total	9,89,27,804

SCHEDULE II

CURRENT LIABILITIES

Audit Fees Payable	15,340
Total	15,340

SCHEDULE III

CURRENT ASSETS

Advance Against Land	8,42,76,087
Loans & Advances	1,44,55,342
I Tax A.Y. 2022-23	1,000
Total	9,87,32,429

SCHEDULE IV

CURRENT ASSETS

Cash In Hand	1,54,317	
Cash At Bank	56,398	2,10,715
Total		2,10,715



SNS INFRA
86B/2, TOPSIA ROAD (SOUTH), 3RD FLOOR,
KOLKATA – 700 046

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES ANNEXED TO
AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

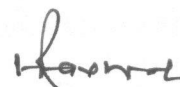
1. The accounts have been Prepared on historical cost Convention and on the accounting Principles of a going concern.
2. Accounting policies unless specifically stated to be otherwise, are consistant and are in consonance with generally accepted accounting principles.
3. All material items of expenses and income are generally accounted for on accrual basis.
4. Trade Receivable, Trade payable and Loans & advances are subject to confirmation.
5. Contingent liabilities (if any) has not been Provided in the accounts maintained by the concern / assessee.
6. Cash in hand has not been physically verified by us.
7. Provision for Income Tax has not been made in the books of account maintained by the concern / assessee.
8. Our Audit Report is confined to the partnership concern (SNS INFRA) of the assessee.

Place : Kolkata

Date : 18.07.2023

As per our separate report of
Even date attached

For JHAJHARIA & CO.
Chartered Accountants



(H.P. AGARWAL)
Partner

Membership No. 059856
Firm Reg. No. 323361E



4DIN, 23059856BG2QXB5070,