

**MUKHERJEE, SANYAL, SAMANTA & CO.**  
**CHARTERED ACCOUNTANTS**

6B, BENTINCK STREET, ALOKA HOUSE, 1ST FLOOR, KOLKATA-700 001  
E-mail : chatterjeea10@yahoo.com

Ref. No.....

Date .....

**AUDITOR'S REPORT**

**To**  
**The Partners**  
**SPANDAN INFRA PROJECTS LLP**

Report on the Financial Statements

We have audited the accompanying financial statements of "SPANDAN INFRA PROJECTS LLP" at 70B/1, Selimpur Road, Spandan Tulip, 3<sup>rd</sup> Floor, Kolkata-700031 which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the statement of Profit & Loss for the year ended on 31<sup>st</sup> March, 2023 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31<sup>st</sup> March, 2023; and
- b) in the case of the statement of profit and loss, of the profit for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

**1. 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 purpose of our audit;



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- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

For: Mukherjee Sanyal Samanta & Co.  
Chartered Accountants  
FRN: 302097E

6B, Bentinck Street,  
Kolkata - 700001  
Dated: 14<sup>th</sup> July, 2023  
Udin:- 23052813BGUQIN9971



*(Handwritten signature)*

( A.K. Chattopadhyay )  
Proprietor  
Mem No. : 052813

**SPANDAN INFRA PROJECTS LLP**

**BALANCE SHEET AS AT 31ST MARCH, 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL A/C</b>			<b>CURRENT ASSETS</b>		
<b><u>PARTNERS CAPITAL(FIXED):</u></b>			WORK IN PROGRESS		4,16,250.00
KAMAL DAS	80,000.00	1,00,000.00	LOANS AND ADVANCES B/F		1,63,500.00
DEVOLINA DAS	20,000.00		ADVANCE TO LANDLORD		25,00,000.00
<b><u>UNSECURED LOANS :</u></b>		75,70,000.00	<b><u>CASH AND BANK BALANCES:</u></b>		
( AS PER SCHEDULE )			CASH IN HAND	51,509.00	
			CASH AT BANK	42,25,300.00	42,76,809.00
<b><u>LIABILITIES FOR EXPENSES:</u></b>			PROFIT AND LOSS ACCOUNT B/F		3,23,941.00
AUDIT FEES	10,000.00	10,500.00			
TDS PAYABLE	500.00				
<b>TOTAL RUPEES:</b>		<b>76,80,500.00</b>	<b>TOTAL RUPEES:</b>		<b>76,80,500.00</b>

6B, BENTINCK STREET  
KOLKATA- 700001  
DATED:- 14.07.2023  
UDIN:- 23052813BGUQIN9971

FOR: MUKHERJEE, SANYAL, SAMANTA & CO  
CHARTERED ACCOUNTANTS

*(Signature)*

( A.K. CHATTOPADHYAY )  
PROPRIETOR  
M. NO:- 052813



SPANDAN INFRA PROJECTS LLP  
*Kamal Das.*  
Partner

SPANDAN INFRA PROJECTS LLP  
*Devolina Das*  
Partner

**SPANDAN INFRA PROJECTS LLP**  
**70B/1 SELIMPUR ROAD, SPANDAN TULIP**  
**3RD FLOOR KOLKATA 700031**

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2023**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO EXPENSES: CONSTRUCTION EXPENSES (AS PER SCHEDULE)	4,16,250.00	BY OTHER INCOME - ( MISC RECEIPTS) ( NET )	50,000.00
TO AUDIT FEES -	10,000.00	BY WORK IN PROGRESS	4,16,250.00
TO NET PROFIT C/D -	40,000.00		
	4,66,250.00		4,66,250.00
TO NET LOSS B/F -	3,63,941.00	BY NET PROFIT B/D - FOR THE YEAR	40,000.00
		BY LOSS C/F - TRF TO BALANCE SHEET	3,23,941.00
<b>TOTAL RUPEES:</b>	<b>3,63,941.00</b>	<b>TOTAL RUPEES:</b>	<b>3,63,941.00</b>

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FOR: MUKHERJEE,SANYAL,SAMANTA & CO  
CHARTERED ACCOUNTANTS

*A.K. Chattopadhyay*

( A.K. CHATTOPADHYAY )  
PROPRIETOR  
M. NO:- 052813



SPANDAN INFRA PROJECTS LLP  
*Kamal Das*  
Partner

SPANDAN INFRA PROJECTS LLP  
*Devolina Das*  
Partner