

Audit Report

We have examined the Balance Sheet of **SNL Builders** ( PAN:- ADGFS6309D ), of Benachity, Durgapur - 713213, District - Paschim Bardhaman, West Bengal as at 31<sup>st</sup> March, 2023, and also the Profit & Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the auditee. Our responsibility is to express an opinion on these financial statements based on our audit.

We certify that the Balance Sheet and Profit & Loss Account **SNL Builders** are in agreement with the records maintained by the auditee.

In our opinion, proper records have been kept by the auditee so far it appears from our examination of the records.

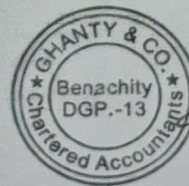
In our opinion and to the best of our information and according to the explanations given to us the said records give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs **SNL Builders** as at 31<sup>st</sup> March, 2023;
- In the case of the Profit & Loss, of the Profit of the auditee for the year ended as on that date.

Place: Durgapur

Date: 05-01-2026

For **GHANTY & CO.**  
Chartered Accountants



*Ghanty*  
CA. Goutam Ghanty  
(Proprietor)  
[M. No. 060511]

UDIN : 26060511IMUWMY7371

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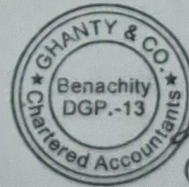
**EVL BUILDERS**  
**BENACHITY, DURGAPUR**  
**PAN - ADGFSK399D**  
**D.O.F. - 25/09/2015**

**Profit & Loss Account for the year ended 31st March 2023**

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
To Opening WIP		1,66,87,517.00	By Sales of 7th		22,34,010.00
- General Expenses Inc. B/off (net)		1,460.00			
- Staff Salary		33,000.00			
- Material Purchase		1,42,200.00			
- Electricity Charges		1,584.00	- Closing Work - In - Progress (including land)		1,33,42,084.00
- Consultancy Charges		20,000.00			
- Bank Charges		1,007.00			
- Advertisement expenses		1,00,000.00			
- Donations & Subscription		1,500.00			
- Depreciation Charges		13,939.00			
- Printing & Stationery		410.00			
- Profession tax		2,500.00			
- Registration charges		4,74,367.00			
<b>Net Profit -/d</b>		<b>1,34,610.00</b>			
		<b>1,75,76,094.00</b>			<b>1,75,76,094.00</b>

**Profit & Loss Appropriation Account for the year ended 31st March 2023**

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
To Interest On capital		-	By Net Profit b/d		1,34,610.00
To Partnership Remuneration		-			
To Provision for Income Tax		44,695.00			
To Share of profit					
Lokesh Majumdar	29,971.67				
Swapan Kumar Das	29,971.67				
<b>Naresh Sikdar</b>	<b>29,971.67</b>	<b>89,915.00</b>			
		<b>1,34,610.00</b>			<b>1,34,610.00</b>



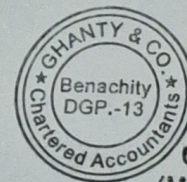
For GHANTY & CO  
 Chartered Accountants  
 FRN - 333656E

*C.A. Ghanty*  
**C.A. Goutam Ghanty**  
 (M. No. - 060511) Proprietor

05/01/26

SNL BUILDERS  
BENACITY, DURGAPUR  
PAN- ADGFS6J09D  
D.O.F.- 19/09/2015  
Balance Sheet as at 31.03.2023

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
<b>PARTNERS' CAPITAL A/C</b>			<b>FIXED ASSET</b>		
PARTNERS' CAPITAL A/c (As per Schedule - I)		1,47,24,566.82	Furniture	41,993.00	
			Less: Depreciation @ 10% p.a.	4,199.00	37,794.00
			Hitachi Split AC	12,600.00	
			Less: Depreciation @ 40% p.a.	5,040.00	7,560.00
			Computer	23,500.00	
			Less: Depreciation @ 40% p.a.	4,700.00	18,800.00
<b>CURRENT LIABILITIES</b>			<b>INVESTMENTS</b>		
Sundry Creditors incl. Advances For Land ( Net ) ( including Outstanding Expenses ) ( As per Schedule- III)		1,08,518.00	<b>CURRENT ASSETS</b>		
			Closing WIP		1,53,42,084.00
Loan from Chhatrabondhu	5,00,000.00		Sundry debtors/ receivables ( Net ) ( As per Schedule- II )		4,94,794.58
Loan from Naresh sikdar	5,00,000.00				
Loan from Hindustan Transport	7,00,000.00	17,00,000.00	GST Input Credit		8,972.00
			Cash at banks		
			Canara Bank (C/A- 95223070005533)	17,754.24	
			Canara Bank (A/c- 95221010000020)	91,832.78	1,09,587.02
			Cash in Hand		5,58,188.22
		<u>1,65,77,779.82</u>			<u>1,65,77,779.82</u>

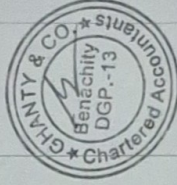


For GHANTY & CO  
Chartered Accountants  
FRN - 333656E  
C.A. Goutam Ghanty  
(M. No. - 060511) Proprietor

05/01/26

**SNL BUILDERS  
BENACHITY, DURGAPUR**

SNL BUILDERS	Schedule of Partner's Capital Account as on 31st March 2023				Share of Profit	Amount withdrawn during the yr.	As on 31.03.2023
	As on 01.04.2022	Addition/Adjustments on ac of Conversion of Capital asset into stock-in trade	Interest on Capital	Remuneration			
Lokesh Majumdar	48,35,611.57				29,971.67	5,824.33	48,59,758.91
Swapan Kumar Das	45,87,686.57				29,971.67	5,824.33	46,11,333.91
Naresh Sikdar	38,29,326.66	14,00,000.00			29,971.67	5,824.32	52,53,474.00
	<b>1,32,52,624.80</b>	<b>14,00,000.00</b>			<b>89,915.00</b>	<b>17,472.98</b>	<b>1,47,24,566.82</b>



**SNL BUILDERS**  
**BENACHITY, DURGAPUR**  
**Computation of Income Tax for A.Y.- 2023-24 related to F.Y. 2022-23**

	Amount (Rs.)
<b>Income from Business:-</b>	
Net Profit as per P/L a/c attached	1,34,610.00
Add: Donation and Subscription being disallowed	8,644.00
Add: Interest on Income Tax	1,43,254.00
<b>Gross Total Income</b>	1,43,250.00
<b>Net Total Income</b>	1,43,250.00
Rounded off u/s 288A	1,43,250.00
Income Tax on Rs. 1,43,250.00 as PFAS	42,975.00
Add: Health & Edu. cess & SHEC @4%	1,720.00
<b>Total Amount Payable</b>	44,695.00
Less: TDS	-
<b>Tax Payable</b>	44,695.00
Add : Interest u/s	
234A	
234B	
234C	44,695.00
<b>Net</b>	44,695.00
Less: Self Assessment Tax Payable	-
<b>Income Tax Payable/Refundable</b>	-