

**AUDITOR'S REPORT**

I have audited the attached Balance Sheet as on 31<sup>st</sup> March 2023 M/s Badal Patowary (Prop. of Badal Patowary), Profulla Kanan, Krishnapur, Kolkata-700101, and the Trading and Profit & Loss Account for the year ended 31st March 2023.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the audit and I Report that the said Accounts express a true and fair view of states of affairs as on that date and correct the Trading and Profit & Loss Account for the year ended on that as per documents made available and information and explanation received and submitted.

**For Neha Chaudhary & Associates**  
**Chartered Accountants**

*Neha Chy*

**Neha Chaudhary**  
**Proprietor**

**Mem No. 066227**

**FRNo.327596E**

**Place: Kolkata**

**Date: 11/07/2026**

**UDIN: 26066227WJLZPZ6047**



**BADAL PATOWARY**  
**PROP.: BADAL PATOWARY**  
**PROFULLA KANAN, KRISHNAPUR, KOLKATA - 700101**  
**BALANCE SHEET AS ON 31ST MARCH, 2023**

| CAPITAL & LIABILITIES        | Amount Rs. | Amount Rs.  | PROPERTY & ASSETS                           | Amount Rs. | Amount Rs.  |
|------------------------------|------------|-------------|---------------------------------------------|------------|-------------|
| <b>CAPITAL ACCOUNTS</b>      |            |             | <b>BLOCK ASSETS</b>                         |            |             |
| As per last A/c              |            | 34413942.00 | <b>FURNITURE &amp; FIXTURE</b>              |            |             |
| Add.: Net Profit             |            | 550200.00   | As per last A/c                             | 40500      |             |
| Add.: Saving Bank Interest   |            | 26752.00    | Less: Depn @ 10 %                           | 4050       |             |
| Add.: Gas Subsidy            |            | 215.00      |                                             | 36450      | 36450.00    |
|                              |            |             | <b>SHOP DECORATION</b>                      |            |             |
|                              |            | 34991109.00 | As per last A/c                             | 65200      |             |
| Less: Drawings               |            | 671790.00   | Less: Depn @ 10%                            | 6520       |             |
|                              |            | 34319319.00 |                                             | 58680      | 58680.00    |
|                              |            |             | <b>MOBILE PHONE</b>                         |            |             |
| <b>LOANS &amp; ADVANCES:</b> |            |             | As per last A/c                             | 10500      |             |
| Advance - Sukumar & Ankur    |            | 3980690.00  | Less: Depn @ 15%                            | 1575       |             |
| Advance - Sale of Flat       |            | 2665000.00  |                                             | 8925       | 8925.00     |
| Loans - Kopat Patowary       |            | 650000.00   | <b>LAND ADVANCE CUME PURCHASE A/C</b>       |            |             |
|                              |            |             | Advance at Kestopur                         |            | 400000.00   |
|                              |            |             | Advance at Kestopur                         |            | 1595500.00  |
|                              |            |             | Advance at Basirhat                         |            | 900000.00   |
| <b>CURRENT LIABILITIES</b>   |            |             | Advance at Petrolpump                       |            | 3300000.00  |
| For Goods                    | 80500      |             | Land at Samarpally                          |            | 12813420.00 |
| For Expenses                 | 25200      |             | Land at Samarpally                          |            | 2052000.00  |
|                              | 105700     | 105,700.00  | Land at Samarpally                          |            | 2110000.00  |
|                              |            |             | Land at Dharmatala                          |            | 284058.00   |
|                              |            |             | Land at Dharmatala                          |            | 250000.00   |
|                              |            |             | Land at Panchuria                           |            | 1797607.00  |
|                              |            |             | Land at Panchuria                           |            | 262544.00   |
|                              |            |             | Land at Panchuria                           |            | 339342.00   |
|                              |            |             | Land at Kestopur                            |            | 2000000.00  |
|                              |            |             | Land at Kestopur                            |            | 600000.00   |
|                              |            |             | Land at Kestopur                            |            | 241077.00   |
|                              |            |             | Land at Hanapara                            |            | 3749534.00  |
|                              |            |             | Land at Kuluberia                           |            | 1200000.00  |
|                              |            |             | <b>Purchase of Land</b>                     |            |             |
|                              |            |             | At Kestopur                                 | 3003400    |             |
|                              |            |             | Add.: Development                           | 700000     |             |
|                              |            |             |                                             | 3703400    | 3703400.00  |
|                              |            |             | <b>Gold &amp; Silver</b>                    |            | 279390.00   |
|                              |            |             | <b>LAND A/C</b>                             |            | 25000.00    |
|                              |            |             | <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> |            |             |
|                              |            |             | <b>ADVANCE TO Chandu Kana</b>               |            | 445000.00   |
|                              |            |             | Closing Stock                               |            | 1650000.00  |
|                              |            |             | Sundry Debtors                              |            | 555693.00   |
|                              |            |             | Cash at Bank                                |            | 1043269.00  |
|                              |            |             | Cash-In-Hand                                |            | 19820.00    |
|                              |            |             |                                             |            | 41720709.00 |
|                              |            |             |                                             |            | 41720709.00 |

For Neha Chaudhary & Associates  
Chartered Accountants

*Neha Chy*

Neha Chaudhary  
Proprietor  
Mem No. 066227  
FRNo.327596E  
Place: Kolkata  
Date: 11/07/2026  
UDIN: 26066227WJLZPZ6047



**BADAL PATOWARY**  
**PROP.:BADAL PATOWARY**

PROFULLA KANAN, KRISHNAPUR KOLKATA-700101

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

| PARTICULARS                 | Amount Rs. | Amount Rs.        | PARTICULARS         | Amount Rs. | Amount Rs.        |
|-----------------------------|------------|-------------------|---------------------|------------|-------------------|
| To Opening Stock            |            | 59,506.00         | By Sales            |            | 3060200.00        |
| " Purchase                  | 2803693    |                   |                     |            |                   |
| Add: GST Purchases          | 725131     |                   | " Closing Stock     |            | 1650000.00        |
|                             | 3528824    | 3528824.00        |                     |            |                   |
| Freight                     |            | 90200.00          |                     |            |                   |
| " Gross Profit c/d          |            | 1031670.00        |                     |            |                   |
|                             |            | <b>4710200.00</b> |                     |            | <b>4710200.00</b> |
| To Salary                   |            | 170,000.00        | By Gross Profit b/d |            | 1031670.00        |
| " Bonus                     |            | 65,000.00         |                     |            |                   |
| " Rent                      |            | 36,000.00         |                     |            |                   |
| " Medical Expenses          |            | 4,000.00          |                     |            |                   |
| " Entertainment             |            | 18,000.00         |                     |            |                   |
| " Printing & Packging       |            | 4,600.00          |                     |            |                   |
| " Travelling Expenses       |            | 17,000.00         |                     |            |                   |
| " Conveyance Expenses       |            | 16,000.00         |                     |            |                   |
| " Phone/Mobile Expenses     |            | 4,200.00          |                     |            |                   |
| " Donation / Subscription   |            | 22,000.00         |                     |            |                   |
| " Electricity-Cum-Generator |            | 7,800.00          |                     |            |                   |
| " Business Promotion Expens |            | 3,400.00          |                     |            |                   |
| " Accounting Charges        |            | 2,000.00          |                     |            |                   |
| " Bank Charges, Insurance & |            | 545.00            |                     |            |                   |
| " <b>DEPRECIATION ON :</b>  |            |                   |                     |            |                   |
| Furniture & Fixtures @ 10 % |            | 4,050.00          |                     |            |                   |
| Shop Decoration @ 10 %      |            | 6,520.00          |                     |            |                   |
| Mobile Phone @ 15 %         |            | 1,575.00          |                     |            |                   |
| " Miscellaneous Expenses    |            | 98,780.00         |                     |            |                   |
| " Net Profit                |            | <b>550,200.00</b> |                     |            |                   |
| Transferred to Capital A/c  |            |                   |                     |            |                   |
|                             |            | <b>1031670.00</b> |                     |            | <b>1031670.00</b> |

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Chartered Accountants

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