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S. KAR & Co.
Plot No. 200A Sahid Nagar,
Bhubaneswar - 751 007,
Orissa

# AUDIT REPORT

We have audited the Projected Balance Sheet and Profit & Loss Account of **M/S. MAA BATAI CONSTRUCTION (PROP. SUSHIL KR. SHARMA) of 472/2, SARAT CHATTERJEE ROAD HOWRAH - 711 103** for the year ended **31st March, 2023** and report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.

2. The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of account.

3. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, give a true and fair view of: -

   (i) The state of affairs in the case of Balance Sheet and

   (ii) The Profit for the year ended on that date in the case of Profit & Loss Account.

Plot No. 200A Sahid Nagar
Bhubaneswar-751007, Odisha

For **For S. KAR & CO.**
Chartered Accountants
Firm Registration No. 329734E

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Date:

**CA SOUMI KAR**
Proprietor
M. No. – 063856

S. KAR & CO.
Bhubaneswar
Chartered Accountants

# MAA BATAI CONSTRUCTION

## 472/2, SARAT CHATTERJEE ROAD HOWRAH - 711 103

### Balance Sheet as on 31st March 2023

| Liabilities | | Amount | Assets | | Amount |
|---|---|---|---|---|---|
| **CAPITAL ACCOUNT** | | | **FIXED ASSETS** | | |
| **SUSHIL KR. SHARMA** | | | **Furniture & Fixture** | | |
| As per last Account | 65,38,519.20 | | As per last Account | 24,273.00 | 21,846.00 |
| Add: Profit for the year | 6,42,372.00 | 71,80,891.20 | Less : Depreciation | 2,427.00 | |
| | | | **Computer** | | |
| | | | As per last Account | 9,178.92 | 5,507.35 |
| **Less: Drawings for** | | | Less : Depreciation | 3,671.57 | |
| Personal Use (Including lic & mediclaim) | | 4,25,000.00 | | | |
| | | **67,55,891.20** | **Air compressor** | | |
| | | | As per last Account | 1,171.00 | 995.00 |
| **Loans & Liabilities** | | | Less : Depreciation | 176.00 | |
| **Unsecured Loan** | | | | | |
| As per last Account | 6,50,000.00 | | | | |
| Less- Paid this Year | 6,50,000.00 | NIL | **Car** | | |
| | | | As per last Account | 1,89,027.00 | |
| | | | Less : Depreciation | 28,354.00 | 1,60,673.00 |
| **Advance From Customer** | | 4,50,000.00 | **Shop** | | |
| | | | As per last Account | | 6,17,208.00 |
| **Current Liabilities** | | | **Investment** | | |
| Sundry Creditors | | 2,65,489.00 | As per last Account | | 12,00,000.00 |
| | | | **Investment on Lic** | | 12,50,000.00 |
| **CURRENT PROVISION** | | | **CURRENT ASSETS** | | |
| **Liabilities for Expenses** | | | **work in progress** | | 23,18,000.00 |
| Accounting Charges | 36,000.00 | | | | |
| Salary | 26,000.00 | 62,000.00 | **Sundry Debtors** | | 7,15,469.00 |
| | | | **Tds & Tcs** | | |
| | | | Tds this Year | | 22,837.00 |
| | | | **CASH & BANK BALANCE** | | |
| | | | **Cash At bank** | | |
| | | | **Ujjivan small Finance Bank** | | **1,66,078.62** |
| | | | **Cash In hand** | | **10,54,766.23** |
| | | **75,33,380.20** | | | **75,33,380.20** |

S. KAR & CO.
Bhubaneswar
Chartered Accountants

SOUMI KAR

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## MAA BATAI CONSTRUCTION
## 472/2, SARAT CHATTERJEE ROAD HOWRAH - 711 103

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

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| Work in Progress( Opening) | 33,52,489.00 | Flat sale | 49,50,000.00 |
| Cost of construction | 26,82,757.43 | Work in Progress Closing) | 23,18,000.00 |
| Gross Profit c/d | **12,32,753.57** | | |
| | **72,68,000.00** | | **72,68,000.00** |
| Accounting Charges | 36,000.00 | Gross Profit b/d | 12,32,753.57 |
| Conveyance | 18,459.00 | | |
| Depreciation | 34,628.57 | | |
| Electric Charges | 22,119.00 | | |
| Bank Charges | 5,589.00 | | |
| Professional tax | 2,500.00 | | |
| Trade License | 1,850.00 | | |
| Repairing and Maintainance | 7,894.00 | | |
| Printing & Stationery | 6,419.00 | | |
| Salaries & Bonus | 3,38,000.00 | | |
| Donation & Subscription | 15,500.00 | | |
| Advertisement charges | 12,500.00 | | |
| Telephone Charges | 10,764.00 | | |
| Legal Charges | 18,700.00 | | |
| Tea & Tiffin | 25,417.00 | | |
| Carriage Outward | 9,541.00 | | |
| Festival Expenses | 15,965.00 | | |
| Medical expenses | 14,784.00 | | |
| Entertainment Charges | 10,324.00 | | |
| Net Profit C/d<br>(Transferred to Capital A/c) | **6,25,800.00** | | |
| | **12,32,753.57** | | **12,32,753.57** |

## SUSHIL KR. SHARMA.
## 472/2, SARAT CHATTERJEE ROAD HOWRAH - 711 103

**Income expenditure Account for the year ended 31st March 2023**

| EXPENDITURE | Amount | INCOME | Amount |
|---|---|---|---|
| | | Income from business | **6,25,800.00** |
| | | MIS INCOME | 15,700.00 |
| | | ACCRUED INT | 520.00 |
| Gross Profit c/d | **6,42,372.00** | Sb int | 352.00 |
| | **6,42,372.00** | | **6,42,372.00** |

S. KAR & CO. Bhubaneswar Chartered Accountants

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