

AUDITOR'S REPORT

SWARNAPRADEEP INFRASTRUCTURAL SOLUTIONS

18/7/1 K.K. Banerjee Road, Gorabazar
Berhampore, Murshidabad

We have audited the attached **Balance Sheet of Swarnapradeep Infrastructural Solutions (PAN-AEUF38774E)** of 18/7/1, K.K. Banerjee Road, of Berhampore, Dist. Murshidabad as at 31st March, 2018 2024 with Profit & Loss Account as well as Trading Account for the year ended on that date annexed thereto and 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.
- b) In our opinion, proper books of accounts and records as required for the purpose have been kept by the Trust so far as appears from our examination of the books except to our observations given
 - i) Closing Cash in hand could not be verified by us and considered as correct based on Management's Certificate.
 - ii) Internal debit vouchers are maintained where original vouchers were not available.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts given a true and fair
 - 1) In the case of the Balance Sheet, of the state of affairs of the Infrastructural Solutions as at 31st March, 2024 and
 - 2) in the case of the Profit & Loss Account, of the surplus for the year ended on that date.
- d) The Balance Sheet and the Profit & Loss Account as referred to in this report are in agreement with the books of accounts and records as maintained and produced before us.

Date: 30/01/2025
Place : Berhampore



FOR T.R. CHATTOPADHYAY & CO.
(CHARTERED ACCOUNTANTS)

(Signature)
(T.R. CHATTOPADHYAY, FCA)
PROPRIETOR

MEMBERSHIP NO. 055640

UDIN-25055640BMIWJ8236

SWARNAPRADEEP INFRASTRUCTURAL SOLUTIONS

18/7/1 K.K. Banerjee Road, Gorabazar
Berhampore, Murshidabad

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Amount ₹	Amount ₹	Particulars	Amount ₹
To Purchase Accounts		47,13,978.96	By Sales	7,45,435.00
" Expense for Land Purpose		62,34,025.00		
" Freight		13,970.00		
" GST Tax Reserve		2,79,696.74		
" Machinery Hire Charges		79,000.00		
" Labour Charges		8,36,619.00	" Work-in-Progress	1,16,53,282.65
" Bank Charges		1,780.65		
" Office Expenses		80,755.30		
" Printing & Stationery		7,800.00		
" Professional Tax		300.00		
" Staff Salary		1,20,000.00		
" Trade Licence		1,500.00		
" Travelling & Conveyance		22,350.00		
" Net Profit c/d		6,942.00		
		<u>1,23,98,717.65</u>		<u>1,23,98,717.65</u>

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Amount ₹	Amount ₹	Particulars	Amount ₹
To Provision for Income Tax		Nil	By Net Profit b/d	6,942.00
" Share Profit				
Rajendra Kumar Saha (50%)	3,471.00			
Arpita Saha (50%)	3,471.00	6,942.00		
		<u>6,942.00</u>		<u>6,942.00</u>

BALANCE SHEET AS AT 31ST MARCH, 2024

Liabilities	Amount ₹	Amount ₹	Assets	Amount ₹
Partner's Capital A/C			Current Assets	
Rajendra Kumar Saha			Advance to suppliers	2,47,464.00
As per last A/C	46,81,467.00			
Add: Share Profit	3,471.00	46,84,938.00	Work-in-Progress	1,16,53,282.65
Arpita Saha				
As per last A/C	39,00,000.00		Cash in hand	47,113.00
Add: Share Profit	3,471.00	39,03,471.00		
Unsecured Loan			Cash at Bank	
Bidyut Autotech (P) Ltd.	7,73,000.00		SBI, Berhampore	
Estern Auto Distributors	18,58,750.00	26,31,750.00	(No. 41822846873)	10,799.35
Liabilities for Expenses				
Sundry Creditors		7,38,500.00		
		<u>1,19,58,659.00</u>		<u>1,19,58,659.00</u>

In terms of our separate report of even date

Date: 30/01/2025
Place : Berhampore



FOR T.R. CHATTOPADHYAY & CO.
(CHARTERED ACCOUNTANTS)
Chattopadhyay
(T.R. CHATTOPADHYAY, FCA)
PROPRIETOR