



# FCA, RABINDRA NATH BARDHAN

Chartered Accountants

## AUDIT REPORT

1. We have audited the attached Balance Sheet of PROP :-SAMIT DAS as at 31" March, 2020 and also the Trading, Profit & Loss Accounts for the period ended on that date annexed thereto [01/04/2019 to 31/03/2020]. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 purposes of our audit;
- (b) In our opinion, proper books of account as required by Law have been kept by the company so far as appears from our examinations of those books;
- (c) The Balance Sheet and Profit & Loss Account dealt with by this Report are in agreement with this books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the noted thereon, give the information required by the Income Tax Act 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- (i) In the case of Balance Sheet, of the state of affairs of the Firm as at 31st March, 2020; and
- (ii) In the case of the Profit & Loss Accounts, Profit for the period ended on that date.

15/15, Banerjee Para Road,  
Sarsuna, Kolkata-700061

Dated: The 19th DAY OF June- 2020



For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants

*Rabindra Nath Bardhan*  
(CA. RABINDRA NATH BARDHAN)

Proprietor

Membership. No 017270, PAN - AEGPB7663C  
UDIN -

MS DAS CONSTRUCTION  
PRO- SAMIT DAS  
33/2 BL GHOSH ROAD  
KOLKATA-700057

Trading & Profit and Loss Account For the Year Ending 31st March 2020			
Particular	Amount	Particular	Amount
To opening stock	14,90,443.00	By Sale	39,93,748.00
Purchase	37,04,875.00	Closing Stock	22,60,904.00
Carriage	19,470.00		
Gross Profit	10,39,864.00		
	62,54,652.00		62,54,652.00
To Printing & Stationery	5,648.00	By Gross Profit	10,39,864.00
Conveyance	17,857.00	Interest on SBI A/C	32,366.00
Telephone	9,374.00		
Salary	72,000.00		
Electric Charges	16,004.00		
Tea and Tiffen	14,718.00		
Subscription	500.00		
Accounting Charge	2,000.00		
Mix Exp	16,111.00		
Net Profit	9,18,018.00		
	10,72,230.00		10,72,230.00

In terms of audit report of even date.  
For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants  
Membership. No 017270,  
PAN - AEGPB7663C



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Chartered Accountants

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BALANCE SHEET AS ON 31ST MARCH 2020				
LIABILITIES	Amount	Amount	ASSETS	Amount
<b>CAPITAL ACCOUNT</b>			Closing stock	11,67,063.00
As per Last	3277905		Furniture A/C	7,880.00
Add: Net Profit	700957		Cash at Bank	
	<u>3978862</u>		Bandhan Bank	
Less: Drawings	<u>60000</u>		A/C -0488	5,13,854.00
		39,18,862.00	Debtors	20,84,275.00
			Cash in Hand	1,45,789.00
		<u>39,18,862.00</u>		<u>39,18,862.00</u>

In terms of audit report of even date.  
For FCA, **RABINDRA NATH BARDHAN**  
Chartered Accountants  
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For FCA, **RABINDRA NATH BARDHAN**  
Chartered Accountants

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