



# FCA, RABINDRA NATH BARDHAN

*Chartered Accountants*

## AUDIT REPORT

1. We have audited the attached Balance Sheet of PROP :-PRADIP KUMAR MUSTAFI as at 31" March, 2020 and also the Trading, Profit & Loss Accounts for the period ended on that date annexed thereto [01/04/2021 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**



  
(CA. RABINDRA NATH BARDHAN)

Proprietor

**Membership. No 017270, PAN - AEGPB7663C**

PRADIP KUMAR MUSTAFI  
30 KAZIPARA  
ROAD, BEHALA, KOLKATA-  
700060

Profit & Loss Account for the year ended 31st March 2020			
<u>Particular</u>	<u>Amount in Rs.</u>	<u>Particular</u>	<u>Amount in Rs.</u>
To Opening Stock	450000.00	By Sale	3900000.00
Purchase	2500000.00	, Closing Stock	500000.00
Casing Charges	25000.00		
Gross Profit B/d	1425000.00		
	<b><u>4400000.00</u></b>		<b><u>4400000.00</u></b>
Audit Fees	10000.00	„ Gross Profit C/d	1425000.00
Advertisement	65000.00		
Club Expenses	3740.00		
Donation & Subscription	15000.00		
Entertainment	15000.00		
Festibal Celebration Expenses	15000.00		
Gift	15000.00		
, Guest House Expenses	5000.00		
Hospitality	50000.00		
Office Expenses	75800.00		
Power Fuel	30000.00		
Rent	260000.00		
Repair & Maintenance	35000.00		
Salary & Bonus	240000.00		
Scholarship	460.00		
Staff Welfare	25000.00		
Telephone	5000.00		
Net Profit (Transfer to Capital A/c)	560000.00		
	<b><u>1425000.00</u></b>		<b><u>1425000.00</u></b>

In terms of audit report of even date.

**For FCA, RABINDRA NATH BARDHAN**

Chartered Accountants

**Membership. No 017270,**

**PAN - AEGPB7663C**



*Rabindra N Bardhan*  
**(CA. RABINDRA NATH BARDHAN)**  
Proprietor

PRADIP KUMAR MUSTAFI  
30 KAZIPARA  
ROAD,BEHALA,KOLKATA-  
700060

Balance Sheet as on 31st March 2020				
<b>LIABILITIES</b>		Amount in Rs.	ASSETS	Amount in Rs.
Capital Account			Fixed Asset	
Capital Account	1300000.00	1200000.00	Land & Building	950000.00
Add Net Profit	560000.00			
Less Drawings	<u>660000.00</u>			
			Current Assets, Loan & Advances	
			<u>A Current Assats</u>	750000.00
Loan Liability		<b>500000.00</b>		
Unsecured Loan	500000.00		Closing Stock	500000.00
			Sunday Debtors	0.00
			Advance to Others	0.00
			Cash and Bank Balance	<u>250000.00</u>
		1700000.00		1700000.00

In terms of audit report of even date.


**For FCA, RABINDRA NATH BARDHAN**

Chartered Accountants

**Membership. No 017270,**

**PAN - AEGPB7663C**



  
**(CA. RABINDRA NATH BARDHAN)**  
Proprietor