



**S L PRASAD & Co.**

*Chartered Accountants*

Mob. : 9007214268 / 6290695974

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## AUDIT REPORT

We have examined the attached Balance Sheet of **M/S ABHINABA UDYOG PAN – AAIFJ4096P** having Registered office at **Malina Apartment Ground Floor 15, NIL Gang Road, Sodepur, Kolkata – 700110** as at 31st March 2023 and the attached Profit and Loss Account for the year ended on that dates. The compilation of financial statement is the responsibility of the Proprietor; our responsibility is to express an opinion on these financial statements, based on our audit.

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 and whether the financial statements are free of material misstatements.

Our observation is subject to the availability of related documents and records and the explanations offered to us by the Proprietor/Management, in course of our audit.

Our Observations:

- 1) Internal Debit vouchers have been maintained where original vouchers are not available.
- 2) Cash-in-hand and Stock (WIP) have been taken as per books of account and as certified by the Proprietor, which have not been physically verified by us.
- 3) Confirmation of advances to Sundry Creditors not made available for verification.

We have examined the books of accounts of **M/S ABHINABA UDYOG PAN – AAIFJ4096P** for the year ended 31st March, 2023 and we report that:

- i) The annexed Balance Sheet of was at 31st March, 2023 and
- ii) The Profit and Loss Account for the year ended on that date

are in conformity with the books of accounts maintained by the Proprietor subject to our above mentioned observations.

Date:21/11/2023

Place: Shyamnagar

UDIN- 23064828BGRFRP8221

For **S L PRASAD & CO**  
Chartered Accountants  
**CA Sohan Lal Prasad**



Proprietor

M.No. 064828

FRN: 332736E

**ABHINABA UDYOG**  
**MALINA APARTMENT, GROUND FLOOR 15, NILGANG ROAD, SODEPUR, KOL-700110**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31/03/2023**

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT
OPENING STOCK		2,021,360.00		
PURCHASE		4,569,500.00	<u>WORK-IN- PROGRESS</u>	7,577,196.0
LABOUR CHARGE		280,000.00		
SALARY		180,000.00		
BONUS		15,000.00		
PUJA EXPENSES		112,565.00		
TOOLS & EMPLIMENT		124,560.00		
CARRIAGE INWARD		142,366.00		
CONFARENCE		5,600.00		
GENERAL EXPENCE		12,565.00		
TELEPHONE CHARGE		5,680.00		
STAFF WELFARE		11,500.00		
WELFARE		10,500.00		
FUEL		25,690.00		
DONATION		7,500.00		
CONVEYANCE		43,955.00		
BANK CHARGE		1,995.22		
SHARE OF PROFIT		6,859.78		
		<u>7,577,196.00</u>		<u>7,577,196.0</u>

Date: 21/11/2023  
Place: Kolkata  
UDIN- 23064828BGRFRP8221

*S L Prasad*  
**S L PRASAD & CO.**  
Chartered Accountants  
Firm Reg. No. 332736E  
Membership No. 064828



ABHINABA UDYOG  
MALINA APARTMENT, GROUND FLOOR 15, NILGANG ROAD, SODEPUR, KOL-700110

BALANCE SHEET AS AT 31/03/2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CAPITAL A/C</u>			<u>FIXED ASSETS</u>		
<u>PRADIP KUMAR GHOSH</u>			<u>Furniture</u>		
As per last A/c	1,100,000.00		As per last A/c		45,000.00
Add : This Year	900,000.00		TDS		18,620.00
SHARE OF PROFIT	1,028.97	2,001,028.97			
<u>MRITYUNJOY DEY</u>			<u>Work in progress</u>		7,577,196.00
As per last A/c	950,000.00		<u>Cash at Bank</u>		
Add : This Year	1,050,000.00				
SHARE OF PROFIT	1,028.97	2,001,028.97	<u>BOB</u>		358,163.70
<u>SUMIT DAM</u>			(A/C NO-990)		
As per last A/c	2,000,000.00		Advance to Sundry Creditors		9,139,980.00
Add : This Year	2,100,000.00		<u>Cash in hand</u>		125,690.00
SHARE OF PROFIT	1,028.97	4,101,028.97			
<u>PRABIR BHATTACHARYA</u>					
As per last A/c	750,000.00				
SHARE OF PROFIT	1,028.97	751,028.97			
<u>DILIP DAS</u>					
As per last A/c	950,000.00				
Add : This Year	3,650,000.00				
SHARE OF PROFIT	1,028.97	4,601,028.97			
<u>JAYANTA DAS</u>					
As per last A/c	1,250,000.00				
Add : This Year	2,500,000.00				
SHARE OF PROFIT	1,714.95	3,751,714.95			
		17,206,859.78			
<u>Outstanding Liabilities</u>					
Expenses		57,790.00			
		17,264,649.78			
					17,264,649.70

Date: 21/11/2023

Place: Kolkata

UDIN- 23064828BGRFRP8221

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