



# FCA, RABINDRA NATH BARDHAN

Chartered Accountants

## AUDIT REPORT

1. We have audited the attached Balance Sheet M/S CREATIVE CONSTRUCTION, PROP :SASANKADEY Reg at 127/81 BIREN ROY ROAD (W) Kolkata-700061 as at 31<sup>st</sup> March, 2022 and also the Trading, Profit & Loss Accounts for the period ended on that date annexed thereto [01/04/2021 to 31/03/2022]. 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 31<sup>st</sup> March, 2022; 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



For FCA, RABINDRA NATH BARDHAN  
Chartered Accountants

  
(CA. RABINDRA NATH BARDHAN)

Proprietor

Membership. No 017270, PAN - AEGPB7663C

Dated: The 19<sup>th</sup> DAY OF jun- 2023

M/S CREATIVE CONSTRUCTION,  
 PROP :SASANKADEY  
 Reg at 127/81 BIREN ROY ROAD (W) Kolkata-700061

<b>TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022</b>			
<b>PARTICULAR</b>	<b>AMOUNT</b>	<b>PARTICULAR</b>	<b>AMOUNT</b>
To Opening Stock	0	By sale	1839200.00
Purchase	535600.00	Closing Stock	100000.00
Direct wages	32300.00		
Direct Expenses(Fuel Charges)	50000.00		
Gross Profit	1321300.00		
	<u>2469212.00</u>		<u>2469212.00</u>
To Salary & Labour Charges	655300.00	By Gross Profit	1321300.00
Food Expenses	34000.00		
Travelling Exp	50400.00		
Rent	18000.00		
Office Expenses	128000.00		
Net Profit(Transfer to capital Account)	469600.00		
	<u>1321300.00</u>		<u>1321300.00</u>

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



For FCA, **RABINDRA NATH BARDHAN**  
 Chartered Accountants

*Rabindra N Bardhan*

(CA. RABINDRA NATH BARDHAN)  
 Proprietor

M/S CREATIVE CONSTRUCTION,  
 PROP :SASANKADEY  
 Reg at 127/81 BIREN ROY ROAD (W) Kolkata-700061

BALANCE SHEET AS ON 31st MARCH 2022					
LIABILITIES	Amount	AMOUNT	ASSETS	Amount	AMOUNT
<b>CAPITAL ACCOUNT</b>			<b>FIXED ASSETS</b>		
Opening Capital	364300.00		FURNITURE AND FIXTURE	292000	
Add: Net Profit During The period	469600.00		Machinery	395300	
					687300.00
		833900.00	<b>Current Assets</b>		
Unsecured loan From Relative		235400.00	Sundry Debtors	235600	
			Closing stock	100000	
			Cash And Bank Balance		
			Bank-A/C 222	40000	
			Cash In Hand	6400	382000.00
		1069300.00			1069300.00

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



For FCA, RABINDRA NATH BARDHAN  
 Chartered Accountants

*Rabendra N B*  
 (CA. RABINDRA NATH BARDHAN)  
 Proprietor

M/S CREATIVE CONSTRUCTION,  
PROP :SASANKADEY  
Reg at 127/81 BIREN ROY ROAD (W) Kolkata-700061

COMPUTATION OF INCOME

<b>Head Of Income</b>	<b>Amount</b>
<b>Income From Salary</b>	<b>0</b>
<b>Income from House Property</b>	<b>0</b>
<b>Income from capital Gain</b>	<b>0</b>
<b>Income From Business and Profession</b>	<b>469600</b>
<b>Income from Other Source</b>	<b>0</b>
<b>Total Head Of Income</b>	<b>469600</b>
<b>Tax on total Income</b>	<b>10980</b>
<b>Rebate 87A</b>	<b>(10980)</b>
<b>Taxable</b>	<b>0</b>
<b>ADD: Health and Education Cess, @ 4 % Taxable Income</b>	<b>0</b>
<b>Net Taxpayble</b>	<b>0</b>