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PRADIP AGRAWAL & CO.

21/1, Mahendranath Roy Lane,
4th Floor, Flat No. -402, Howrah-711 101
E-mail : agarwalp123@yahoo.co.in
agarwalp123@rediffmail.com

Chartered Accountants

Date : 25th August , 2022

AUDITOR'S REPORT

1.01 We have audited the attached Balance Sheet of **APEX ENTERPRISE , At VILL- VIVEK NAGAR MIDDLE ROW , P.O.- NOAPARA , P.S- BARASAT , KOLKATA- 700125**, as at **31st March 2022** also the profit & loss account annexed thereto .These financial statements are the responsibility of the Management .Our responsibility of the Management .Our responsibility is to express an opinion on these financial statements based on our audit.

1.02 We have conducted the audit in accordance with the 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 misstatements .The audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements .The audit also includes assessing the accounting principles used and significant estimates made by the management .We believe that our audit provides a reasonable basis for our opinion.

2.01 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.

2.02 The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the Books of Account.

2.03 In our opinion, the Profit & Loss Account and Balance Sheet, comply with the requirements of the Accounting standards recommended by the Institute of Chartered Account of India.

2.04 In our opinion and to the best of our information and according to the explanations given to us the Said accounts, give a true and fair view:

a) In case of the Balance Sheet, of the state of affairs of the company as at **31st March, 2022**.

b) In case of the Profit & Loss Account, of the Profit for the year ended on the date.

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
Proprietor
M. No.- 065184

As per our Report of even date
FOR PRADIP AGRAWAL & CO.
CHARTERED ACCOUNTANTS
F.R.No. 326252E

PRADIP KUMAR AGRAWAL
Proprietor
(Membership No. 065184)

Date : 25th August , 2022

Place : Howrah 711101

UDIN - 22065184ARNBC09029

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

COMPUTATION OF TOTAL INCOME AS ON 31st MARCH 2022

ASSESSMENT YEAR : 2022 - 2023

PAN : AAWFA0646G

ACCOUNTING YEAR : 2021 - 2022

STATUS : PARTNERSHIP(05)

			<u>AMOUNT</u>
<u>BOOK PROFIT AS BOOK PROFIT</u>			57,480.00
<u>LESS : BOOKS PROFIT</u>			
1) 90% FIRST BOOK PROFIT	<u>57,480.00</u>	<u>51,732.00</u>	
	<u>57,480.00</u>	<u>51,732.00</u>	
<u>LESS : ALLOWABLE PARTNERS SALARY</u>		<u>AMOUNT</u>	
SHYAMAL KANTI SAHA	Rs.	10,000.00	
SAILEN GUHA	Rs.	<u>10,000.00</u>	
		<u>20,000.00</u>	
<u>WHICH EVER IS LOWER</u>			<u>20,000.00</u>
<u>TAXABLE AMOUNT :</u>			<u>37,480.00</u>

TAXABLE AMOUNT (R/OFF)

Rs. 37,480.00

INCOME TAX

11,244.00

Add : Education Cess @ 4%

450.00

Add : Intt. Paid

1,596.00

Total Income Tax :

13,290.00

<u>TOTAL T.D.S</u>	<u>AMOUNT</u>	
Adv. Tax Paid	10,000.00	Challan no. 50170 Dt. 15-03-2022
Self Asst. Tax Paid	16.00	On UCO Bank Dt. 01-09-2022
Self Asst. Tax Paid	<u>3,274.00</u>	On UCO Bank Dt. 28-08-2022
	13,274.00	
LESS : Income Tax	<u>13,290.00</u>	
Refundable	<u>NIL</u>	

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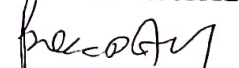
APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

BALANCE SHEET AS ON 31st MARCH, 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>PARTNER'S CAPITAL A/C :</u>			<u>FIXED ASSETS :</u>		
Annexure - A)		52,58,328.32	As Per Last A/c.	5,09,713.00	
			Less : Depriciation	971.00	
				5,08,742.00	
			Add : This Year	28,00,000.00	33,08,742.00
			(Annexure - E)		
<u>SUNDRY CREDITORS :</u>			<u>CURRENT ASSETS :</u>		
(Annexure - B)		1,64,050.00	<u>LOAN & ADVANCE :</u>		
			Sailen Guha	8,00,000.00	
			Mahuya Guha	3,00,000.00	
			Brindaban Enterprise	60,00,000.00	71,00,000.00
<u>Provision for Income Tax</u>					
(F.Y. 2021 - 2022)		11,694.00	<u>SUNDRY DEBTORS :</u>		7,200.00
			(Annexure - F)		
			<u>WORK IN PROGRESS</u>		6,89,600.00
<u>OUTSTANDING LIABILITIES :</u>			(As taken valued & certified		
Annexure - C)		20,500.00	by the Partner)		
<u>ADVANCE FROM COUSTOMER</u>			<u>CASH & BANK BALANCE :</u>		
Annexure - D)		60,10,000.00	<u>CASH-IN-HAND :</u>		3,119.17
			<u>CASH-AT-BANK :</u>		
			(Annexure - G)		3,55,911.15
TOTAL :		1,14,64,572.32	TOTAL :		1,14,64,572.32

Date : 25 th August , 2022
Place : Howrah 711 101

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
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M. No.- 065184

APEX ENTERPRISE

Partner

As Per Our Report Of Even Date
FOR PRADIP AGRAWAL & CO.
CHARTERED ACCOUNTANTS
F.R.No. 326252E

PRADIP KUMAR AGRAWAL
Proprietor
(Membership No. 065184)

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

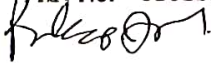
PROFIT & LOSS APPROPRIATION A/C FOR THE YEAR ENDED 31/03/2022

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To, <u>PARTNERS SALARY :</u>		By, Book Profit	57,480.00
<u>SHYAMAL KANTI SAHA</u>	10,000.00		
<u>SAILEN GUHA</u>	10,000.00		
" <u>Provision for Income Tax</u> (F.Y. 2021 - 2022)	11,694.00		
" <u>SHARE OF PROFIT TO PARTNERS</u>			
<u>SHYAMAL KANTI SAHA @ 50%</u>	12,893.00		
<u>SAILEN GUHA @ 50%</u>	12,893.00		
TOTAL :	57,480.00	TOTAL :	57,480.00

Date : 25th August, 2022

Place : Howrah 711 101

Pradip Agrawal & Co.
Chartered Accountants
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Pradip Kumar Agrawal
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As Per Our Report Of Even Date
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APEX ENTERPRISE


Partner

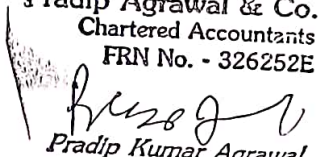
APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125
MANUFACTURING , TRADING AND PROFIT & LOSS A/C FOR THE YEAR ENDED 31/03/2022

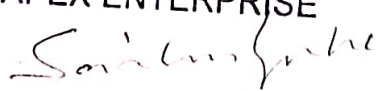
PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Opening Stock			By Sales (Bills Received)		4,28,900.00
Work In Progress	6,10,230.00				
Stock In Trade	<u>1,24,500.00</u>	7,34,730.00			
" Purchase		2,38,481.00	"		
" Freight Charges		8,590.00	" Work In Progress		6,89,600.00
" Labour Charges		26,332.00	(As taken valued & certified		
" Gross profit		1,10,367.00	by the Partner)		
TOTAL :		<u><u>11,18,500.00</u></u>	TOTAL :		<u><u>11,18,500.00</u></u>
" Salary to Staff		12,000.00	By Gross Profit during the year		1,10,367.00
" Printing & Stationery		1,990.00			
" Bank Charges & Intt.		566.00			
" Professional Tax		2,500.00			
" Biswakarma Puja		5,120.00			
" Mobile Phone Expenses		4,670.00			
" Advertisement Expenses		560.00			
" Electric Charges		3,110.00			
" Staff Welfare Expenses		390.00			
" Entertainment Expenses		780.00			
" Depreciation ON FIXED ASSETS :		971.00			
" Auditor Fees		7,500.00			
" Accounting Charges		12,000.00			
" General Expenses		730.00			
" Books & Profit		57,480.00			
TOTAL :		<u><u>1,10,367.00</u></u>	TOTAL :		<u><u>1,10,367.00</u></u>

Date : 25th August , 2022
Place : Howrah711 101

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E


Pradip Kumar Agrawal
Proprietor
M. No.- 065184

APEX ENTERPRISE


Partner

As Per Our Report Of Even Date
FOR PRADIP AGRAWAL & CO.
CHARTERED ACCOUNTANTS
F.R.No. 326252E

PRADIP KUMAR AGRAWAL
Proprietor
(Membership No. 065184)

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

ANNEXURE - A

LIST OF PARTNERS CAPITAL AS ON 31/03/2022

<u>SL. NO</u>	<u>NAME OF THE PARTNERS</u>	<u>OPENING BALANCE AS ON 01/04/2021</u>	<u>ADD : SALARY</u>	<u>ADD : SHARE OF PROFIT</u>	<u>GROSS TOTAL</u>	<u>Less : DRAWING</u>	<u>NET BALANCE AS ON 31-03-2022</u>
1.	SHYAMAL KANTI SAHA	37,92,510.50	10,000.00	12,893.00	38,15,403.50	12,00,000.00	26,15,403.50
2.	SAILEN GUHA	30,20,031.82	10,000.00	12,893.00	30,42,924.82	4,00,000.00	26,42,924.82
TOTAL :		68,12,542.32	20,000.00	25,786.00	68,58,328.32	16,00,000.00	52,58,328.32

Date : 25th August , 2022

Place : Howrah 711 101

As Per Our Report Of Even Date

FOR PRADIP AGRAWAL & CO.

CHARTERED ACCOUNTANTS

F.R.No. 326252E

APEX ENTERPRISE

Sailen Guha
Partner

PRADIP KUMAR AGRAWAL

Proprietor

(Membership No. 065184)

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
Proprietor
M. No.- 065184

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

NEXURE - B LIST OF SUNDRY CREDITORS AS ON 31/03/2022

<u>NO.</u>	<u>NAME OF PARTY</u>	<u>AMOUNT</u>
1)	PRANAB KUMAR GHOSH	40,650.00
2)	KALYAN RAHA	37,980.00
3)	GOPAL CHANDRA DAS	32,360.00
4)	SAGAR CHAKRABORTY	53,060.00
		1,64,050.00

NEXURE - C

LIST OF OUTSTANDING LIABILITIES AS ON 31/03/2022

<u>NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
1.	SALARY TO STAFF	1,000.00
2.	ACCOUNTING CHARGES	12,000.00
3.	AUDIT FEES (F.Y. - 2021 - 2022)	7,500.00
		20,500.00

Date : 25th August, 2022
Place : Howrah 711 101

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
Proprietor
M. No. - 065184

FOR PRADIP AGRAWAL & CO.
CHARTERED ACCOUNTANTS
F.R.No. 326252E

PRADIP KUMAR AGRAWAL
Proprietor
(Membership No. 065184)

APEX ENTERPRISE

Saini Kumar
Partner

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

NEXURE - D

LIST OF ADVANCE FROM COUSTOMER AS ON 31ST MARCH 2022

<u>NAME OF THE PARTY</u>	<u>AMOUNT</u>
	2,10,300.00
SOUMIK GOLDER	3,21,500.00
RAJU BISWAS	2,11,200.00
NIRANJAN ORAO	2,56,900.00
SHIV KUMAR BARMAN	2,54,700.00
TARUN DAS	2,12,400.00
SOURAV MALLICK	1,89,600.00
BRIDABAN SEN	2,87,900.00
SOUVICK SEN	3,10,200.00
RAJESH DAS	3,56,400.00
PIJUSH SHARMA	3,11,200.00
AJAY SARKAR	2,45,100.00
PRIYA ROY	2,89,600.00
RABI SHAW	2,84,500.00
SAGAR CHAKRABORTY	2,20,300.00
UJJAL GAIN	2,14,500.00
AYAN MUKHERJEE	2,01,300.00
GOPAL CHATTERJEE	2,32,600.00
MOUMITA MAJUMDER	2,99,600.00
SUKUMAR SHINGHA	2,15,400.00
RAJAN TALUKDER	2,87,600.00
AVIJIT SARKAR	2,11,400.00
BITTU SEN	2,50,000.00
RAJDEEP SARKAR	1,35,800.00
MRIDULA CHAKRABORTY	
	<u>60,10,000.00</u>

Date: 25th August, 2022
Place: Howrah 711 101

As Per Our Report Of Even Date
FOR PRADIP AGRAWAL & CO.
CHARTERED ACCOUNTANTS
F.R.No. 326252E

APEX ENTERPRISE

Sairam Kumar
Partner

PRADIP KUMAR AGRAWAL
Proprietor
(Membership No. 065184)

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
Proprietor
M. No.- 065184

APEX ENTERPRISE

VILL.- VIVEK NAGAR MIDDLE ROW, P.O.- NOAPARA, P.S.- BARASAT, KOLKATA- 700125

ANNEXURE - E**LIST OF FIXED ASSETS AS ON 31/03/2022**

S.L.NO.	NAME OF ASSETS	WDV (AS ON 01.04.2021)	LESS : SALES	Addition	GROSS	RATE	Depriciation	NET AMOUNT (AS ON 31/03/2022)
1.	Furniture & Fixture	5,376.00	NIL	NIL				
2.	Tools & Equipments	2,444.00	NIL	NIL	5,376.00	10.00%	538.00	4,838.00
3.	Fan	1,893.00	NIL	NIL	2,444.00	10.00%	244.00	2,200.00
4.	Flat Under Constraction	3,00,000.00	NIL	NIL	1,893.00	10.00%	189.00	1,704.00
5.	Land & Developoment	2,00,000.00	NIL	18,00,000.00	3,00,000.00		NIL	3,00,000.00
6.	Aggrement at Barasat			10,00,000.00	20,00,000.00		NIL	20,00,000.00
	Shop			10,00,000.00	10,00,000.00		NIL	10,00,000.00
	Total	5,09,713.00	-	28,00,000.00	33,09,713.00		971.00	33,08,742.00

ANNEXURE - F**LIST OF SUNDRY DEBTORS AS ON 31/03/2022**

SL NO.	NAME OF THE PARTY	AMOUNT
1	PRABIR KR. SEN	7,200.00

ANNEXURE - G**LIST OF BANK BALANCE AS ON 31/03/2022**

SL. NO.	NAME OF BANK & BRANCH	ACCOUNT NO.	TYPE	AMOUNT
1.	UNION BANK OF INDIA (BARASAT)	569901010050253	CA	3,45,411.15
2.	THE NABAPALLI CO - OPERATIVE BANK LTD.	716011040000893	CA	10,500.00
			TOTAL :	3,55,911.15

As Per Our Report Of Even Date
FOR PRADIP AGRAWAL & CO.
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F.R.No. 326252E

Date : 25th August , 2022
Place : Howrah 711 101

APEX ENTERPRISE

Sailesh Kumar
Partner

Pradip Agrawal & Co.
Chartered Accountants
FRN No. - 326252E

Pradip Kumar Agrawal
Proprietor
M. No. - 065184

PRADIP KUMAR AGRAWAL
Proprietor
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