



# D. K. CHHAJER & CO.

CHARTERED ACCOUNTANTS

## HEAD OFFICE

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Ref. No: DKC/AUDIT/2023-24/AUDITOR'S REPORT

Date : 24/02/2024

We have audited the annexed Balance Sheet of M/s. AAKRITI INFRACON (PAN No. ABTF4324K) at Registered Office at 15(6/1) KALIA NIBASH (SOUTH), BARRACKPORE, P.O.:NONA CHANDAN PUKUR, NORTH 24 PGNS, KOLKATA:700122 (W.B.) for the year ended 31<sup>st</sup> March 2023 and the related Profit & Loss Account for the year ended on that date, both of which we have signed under reference to this report. These financial statements are the responsibility of the management. 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 about whether the financial statements are free of materials misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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.

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of our audit;
- 2) In our opinion, proper books of accounts have been kept by the firm so far as it appears from our examination of these books;
- 3) The Balance Sheet and Profit & Loss Account dealt with by these reports are in agreement with the books of accounts;
- 4) 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 firm as at 31<sup>st</sup> March 2023.

and

- b) In case of the Profit & Loss Account of the Profit of the firm for the year ended 31<sup>st</sup> March 2023.

For, D.K.CHHAJER & CO.  
Chartered Accountants



(A. K. PAUL)

Partner

Memb. No. 053015

Firm's Reg. No. 304138E

Place : Kolkata  
Dated : 24.02.2024

# M/S. AAKRITI INFRACON

15(6/1) KALIA NIBASH (SOUTH), BARRACKPORE, P.O.:NONA CHANDAN PUKUR, NORTH 24 PGNS, KOLKATA:700122 (W.B.)

## BALANCE SHEET AS AT 31ST MARCH 2023

<u>LIABILITIES</u>		<u>ASSETS</u>		<u>AMOUNT</u>
<u>PARTNERS CAPITAL ACCOUNT:</u>		<u>CURRENT ASSETS, LOANS AND ADVANCES:</u>		
<u>SRI. ABHIJIT AGARWAL</u>		Closing Work-in-Progress		82,07,404.00
Balance as per Last Account	30,09,600.00	(As taken, valued and certified by the partners)		
Add: Introduced during the year	2,73,600.00	Advance to Land Owners:		
	32,83,200.00	Sri. Abhijit Agarwal		50,000.00
		Smt. Tara Devi Agarwal		26,000.00
		Sri. Raunak Jaiswal		38,000.00
		Sri. Rahul Jaiswal		38,000.00
		Sri. Biswanath Deb		24,000.00
		Smt. Soma Deb		24,000.00
		CASH & BANK BALANCE:		
		Cash in Hand		11,584.00
		(As certified by the partners)		
		Cash at Bank with		
		Axis Bank Ltd, Salt Lake City Branch		55,012.00
		Total Rs.		66,596.00
		Total Rs.		84,74,000.00

In terms of our report of even date

For D K CHHAJER & Co.  
Chartered Accountants



(A. K. Paul)  
Partner

Place: Kolkata  
Date: 24.02.2024

AAKRITI INFRACON

Abhijit Agarwal  
Partner

AAKRITI INFRACON

Rahul Jaiswal  
Partner

**M/S. AAKRITI INFRACON**

**15(6/1) KALIA NIBASH (SOUTH), BARRACKPORE, P.O.:NONA CHANDAN PUKUR, NORTH 24 PGNS, KOLKATA:700122 (W.B.)**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

PARTICULARS	AMOUNT	AMOUNT
To, Opening Work-in-Progress		82,07,404.00
To, Material Purchases	46,522.00	
To, Soil Testing Charges	90,000.00	
To, Architect Fees	3,00,000.00	
To, Bank Charges	2,714.00	
To, Trade License	12,566.00	
To, Municipal Tax	7,978.00	
To, Land Conversion Fees	1,09,310.00	
To, Electrical Connection & Security Deposit	36,292.00	
To, Security Charges	1,56,000.00	
	<b>74,46,022.00</b>	
By, Closing Work-in-Progress		<b>82,07,404.00</b>
<i>(As taken, valued and certified by the partners)</i>		
		Total Rs. <b>82,07,404.00</b>

*In terms of our report of even date*

**For D K CHHAJER & Co.**  
Chartered Accountants



*A.K. Paul*  
(A. K. Paul)  
Partner

**AAKRITI INFRACON**  
*Akhil Agarwal*  
Partner

**AAKRITI INFRACON**  
*Rahul Dasgupta*  
Partner

**Place: Kolkata**  
**Date: 24.02.2024**

## NOTES TO THE ACCOUNTS

### Significant Accounting Policies:

➤ Basis of Accounting:

The firm follows Mercantile System of accounting. The accounts are prepared on the basis of historical cost and on a going concern concept.

➤ Income & Expenditure Recognition:

Income and expenditure unless otherwise stated are recognized on accrual basis.

➤ Revenue Recognition:

Revenue from sale of goods & services are recognized in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer.

Sales of Goods & Services are recognized on accrual basis (excluding Goods & Service Tax).

➤ Inventories:

Work-in-Progress is stated at cost or net realizable value whichever is lower.

### Notes on Accounts:

- Previous year figures are extracts from unaudited balance sheet.
- Current Assets, Loans & Advances and Deposits are of the value as stated by the management and is fully recoverable/adjustable in the ordinary course of the business.
- Work-in-Progress has been taken at cost price as valued and certified by the partners.

AAKRITI INFRACON

Abhijit Agarwal  
Partner

AAKRITI INFRACON

Gahul Dasgupta  
Partner





**UDIN:** 24053015BKBITL8590

**MRN/Name:** 053015/PAUL ASOK KUMAR

**Firm Registration No.:** 304138E

**Document type:** Audit and Assurance  
Functions

**Document sub type:** Statutory Audit - Non  
Corporate

**Document Date:** 24-02-2024

**Create Date/Time:** 02-03-2024 | 18:18:15

**Financial Figures/Particulars:**

**Financial Year:** 01-04-2022-31-03-2023

**Gross Turnover/Gross Receipt:**

**Shareholder Fund/Owners  
Fund:** 8474000

**Net Block of Property, Plant &  
Equipment:**

**Document description:** STATUTORY AUDIT\_2022-23

