Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) in the case of the Balance Sheet, of the state of affairs of the Proprietorship concern as at 31st March, 2023:
- (b) in the case of Profit & Loss Account, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 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.
 - In our opinion, proper books of account as required by law have been kept by the Proprietorship concern so far as appears from our examination of those books
 - The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by the Institute of Chartered Accountants of India.

Date: 19/09/2023 Place: Kolkata

For Mukherjee Sanyal & Co. (Chartered Accountants)

FRN: 307039E

Kamal Kumar Mukherjee) Partner

Membership No: 011435

UDIN: 23011435BGPFAF9777





19, British Indian Street 3rd Floor, Kolkata - 700 069 Phone: (O) 22106558, (R) 2241 1112

Mobile: 98306 61628
Email: mukherjee_sanyal@rediffmail.com
kamalkmukherjee@hotmail.com
kamalkmukherjee78@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Proprietor of

M/s. ADHOC TRIO SERVICE CENTRE

Report on the Financial Statements

We have audited the accompanying Financial Statements of M/s. Adhoc Trio Service Centre ('the proprietorship Concern'), comprising the Balance Sheet as at 31st March, 2023 and the Profit and Loss Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenances of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Proprietorship concern and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent: and design, implementation and maintenances of adequate internal financial controls, that were operating effectively for ensuring the accuracy and competences of the accounting records, relevant for ensuring and preparation of the financial statements that give true and fair view and are free from material misstatement, wheter due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves, performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the proprietorship concern's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the proprietorship concern has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) in the case of the Balance Sheet, of the state of affairs of the Proprietorship concern as at 31st March, 2023;
- (b) in the case of Profit & Loss Account, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1. we report that
 - 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 Proprietorship concern so far as appears from our examination of those books
 - c) The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by the Institute of Chartered Accountants of India.

Date: 19/09/2023 Place: Kolkata For Mukherjee Sanyal & Co. (Chartered Accountants) FRN: 307039E

A Kamal Kumar Mukherjee)
Partner

Membership No: 011435 UDIN: 23011435BGPFAF9777



19, British Indian Street 3rd Floor, Kolkata - 700 069 Phone: (O) 22106558, (R) 2241 1112 Mobile: 98306 61628

Email: mukherjee_sanyal@rediffmail.com kamalkmukherjee@hotmail.com kamalkmukherjee78@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Proprietor of

M/s. SONA AUTO EMISSION

Report on the Financial Statements

We have audited the accompanying Financial Statements of M/s. Sona Auto Emission ('the proprietorship Concern'), comprising the Balance Sheet as at 31st March, 2023 and the Profit and Loss Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenances of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Proprietorship concern and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent: and design, implementation and maintenances of adequate internal financial controls, that were operating effectively for ensuring the accuracy and competences of the accounting records, relevant for ensuring and preparation of the financial statements that give true and fair view and are free from material misstatement, wheter due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves, performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the proprietorship concern's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the proprietorship concern has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- (a) in the case of the Balance Sheet, of the state of affairs of the Proprietorship concern as at 31st March, 2023;
- (b) in the case of Profit & Loss Account, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1. we report that
 - 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 Proprietorship concern so far as appears from our examination of those books
 - c) The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by the Institute of Chartered Accountants of India.

Date: 19/09/2023 Place: Kolkata For Mukherjee Sanyal & Co. (Chartered Accountants)

FRN: 307039E

A Kamal Kumar Mukherjee)

Partner

Membership No: 011435

UDIN: 23011435BGPFAG6911

		M/S TRIO SERVICE	CENTRE		
		29/3A,Chetla Centr	al Road,Kolkata 700 027		
		BALANCE SHEET	AS ON 31.03.2023		
<u>LIABILITIES</u>		AMOUNT (RS.)	ASSETS		AMOUNT (RS.)
Capital Account Sri Anirban Saha Opening Capital Add: Cap Intro "Net Profit	72,16,032.18 21,40,000.00 11,82,538.91 1,05,38,571.09		Fixed Assets Gross Block Less:Depreciation (Schedule-2)	9,61,140.20 1,01,886.00	8,59,254.20
Current Liabilities & (A)Sundry Creditors for Goods(Schedu	S	65,75,580.69 10,84,014.06	Current Assets, Loans & Advant (A) Current Assets Closing Stock(At Cost) Sundry Debtors (sch-8) Cash in Hand Balance with UBI Chetla Balance with SBI Balance with PNB Chetla (B) Loans & Advances	41,65,074.98 17,935.00 - 3,58,024.85 - 1,00,681.91 9,87,191.76	56,28,908.50
for Expenses(Schi From Adhoc Trio	edule 5)	12,17,859.00	Advance to Others Anirban Construction T D S Invest to Adhoc Trio T D S (IOC) Advance to Staff (Sch-7) Interest Recoverable Excess GST Paid Bengal Dairy Milk Products Deposits Security Deposit-CESC	10,000.00 10,000.00 7,500.00 15,827.53 2,35,000.00 220.00 6,221.54 22,40,000.00 8,800.00 14,405.00	25,47,974.07
		90,36,136.77			90,36,136.7

Place: 19, British Indian Street Kolkata-700069 Dated: 19/09/2023 In terms our report of even date for MUKHERJEE SANYAL & CO.

Chartered Accountants (Reg No. 307039E)

Chartered

(CA K.K.Mukherjee) Partner Membership No.011435

UDIN: 23011435BGPFAF9777

TRIO SERVICE CENTRE

Proprietor

M/S TRIO SERVICE CENTRE

Schedule forming part of Profit & Loss Account and Balance Sheet as on 31.3.2023.

Sundry Creditors for Expenses

Schedule-5

32,000.00

1	Salary	16,433.00
2	C G S T Payable	5,487.00
	Electricity	20,600.00
4	Liabilities for Expenses	11,41,425.00
5	Mukherjee & Sanyal	5,400.00
	S G S T Payable	5,487.00
	ESIC	690.00
8	Narayan Prusty	1,000.00
	Rent of Service Centre	1,337.00
10	Audit Fees	20,000.00
	Total	12,17,859.00
	Total	

M/S TRIO SERVICE CENTRE

Schedule forming part of Profit & Loss Account and Balance Sheet as on 31.3.2023.

Sundry Debtors:-	Schedule-
1 De Construction Company	3,850.00
2 Equipment Engineers Pvt Ltd	985.00
3 K C Daw and Brothers Pvt Ltd	13,100.00
THE CONTRACT OF STREET AND A PROSPECT OF STREET AND A STR	17,935.00

Schedule-6 Sundry Creditors for goods

Shree Om Enterprise

Opening Balance

2,27,440.00 Add: Purchase 2,27,440.00 1,95,440.00 Less: Payament

Indian Oil Corporation Ltd

-84,372.51 Opening Balance Purchase during the year 19,63,16,604.91

19,62,32,232.40

Paid during the year 19,55,12,546.08 Less:

7,19,686.32 Closing Balance

Wide Lubricant

Add:

Add:

2,67,572.00 Opening Balance Purchase during the year 34,61,027.74

37,28,599.74

35,54,366.00 Paid during the year Less:

1,74,233.74 Closing Balance

M/S TRIO SERVICE CENTRE Schedule forming part of Profit & Loss Account and Balance Sheet as on 31.3.2023.

Indian Oil Corporation (Rent)

Opening Balance

1,08,800.00

Add:

Rent Charged

49,294.00

(Including GST)

1,58,094.00

Less:

Paid

Closing Balance

1,58,094.00 1084014.06

Details of purchase & sales

Amount(Rs.)

Qty(ltrs) 1156447

12,36,96,403.59 7,63,61,675.71

ULP Diesel Mobil& others

Total

816211 18779.49

35,17,606.49

1991437.49

20,35,75,685.79

Schedule-3

Purchase

Amount(Rs.) Qty(ltrs)

1162000 12,05,04,124.00

818000

7,48,02,657.00

18975

31,25,821.42

19,98,975.00 19,84,32,602.42

Details of Opening & Closing Stock

Opening Stock

Amount(Rs.) Qty(ltrs)

15051

14,06,767.00

Diesel Mobil& others 29928

28,12,633.00 2503.82 5,75,486.00

Total

ULP

47482.82

47,94,886.00

Schedule-4

Closing Stock

Qty(ltrs)

Amount(Rs.)

16417

16,82,907.00

27000

24,44,310.00

2626.83

4,97,718.00

46043.83

46,24,935.00

ADVANCE TO STAFF

Abhijit Dawn

Debashish Saha

Dilip Pal

Dilip Sharma Krishna Bhandary

Shambhu Roy

Subrata Saha

Apratim Mukherjee

Schedule-7

30,000.00

35,000.00

35,000.00

35,000.00

20,000.00

15,000.00

30,000.00 35,000.00

2,35,000.00

M/S TRIO SERVICE CENTRE						
29/3A,Chetia Central Road,Ko	kata 700 027					
Schedule forming integral part	of Balance Shee	et as on 31.03.202	:3			-
						Schedule-2
DETAILS OF FIXED ASSETS AND	DEPRECIATION	AS ON 31.03.202	3			Jenedule 2
		Addition during	Date of	Total	Depreciation	W.D.V as on
Particulars	W.D.V as on 01.04.2022	the year	Purchase		for the year	31.03.23
	Amounts (')	Amounts (`)		Amounts (`)	Amounts (`)	Amounts (')
BLOCK-A (Depreciation -NIL)						
Goodwill	2,78,000.00			2,78,000.00		2,78,000.00
BLOCK- B (Depreciation @109	6)					
Water Filter	10,730.00		Full yr	10,730.00	1,073.00	9,657.00
Air Conditioner	352.00		do	352.00	35.00	317.00
Electric Fan	6,675.00	*	do	6,675.00	668.00	6,007.00
	16.147.00		do	16,147.00	1,615.00	14,532.00
Furniture & Fixture	42,062.00		do	42,062.00		37,856.00
C. C. TV.	42,002.00		-			
BLOCK- C (Depreciation @15	%)		COREC .	20 501 00	3,090.00	17,511.00
Plant & machinery	20,601.00		do	20,601.00		tal a tale two
Pollution Treatment Plant	9,721.00		do	9,721.00 142.00		The second second
Fire Fiting Aparatus	142.00		do	Control Control Control	100000000000000000000000000000000000000	
Auto Emission Testing Machin	2,22,478.00		do	2,22,478.00 64,826.00		
Nitrogen Genaretor	64,826.00		do	14,524.00		The state of the s
Water Cooler	14,524.00		do	573.00		The second second
Water Pump	573.00		do	9,199.00		The second second
LED TV	9,199.00		do	1,99,027.00		S CONTRACTOR OF THE PARTY OF TH
Bar Washer (Car Washing)	2	1,99,027.00		53,239.00		
Mobile Phone		53,239.00	do	33,239.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
BLOCK - D (Depreciation @ 4	10%)	_	i.	9,669.20	3.868.00	5,801.20
Computer	9,669.20		do	97.0		
Computer Printer	97.0		do	79.0		THE RESERVE
Scanar	79.0		do	2,999.0		
Key Board	2,999.0		5.50	9,61,140.2	A STATE OF THE PARTY OF THE PAR	
Total	7,08,874.2	2,52,266.0	U	3,01,140.2	2,02,000	TEST STATE OF THE



TRIO SERVICE CENTRE

M/S ADHOC TRIO SERVICE CENTRE A70, CIRCULAR GARDEN REACH ROAD, KHIDDERPORE, DHUMAYUN AVENUE, KOLKATA - 700042.

BALANCE SHEET AS ON 31ST MARCH, 2023.

LIABI	LITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT Sri Anirban Saha Opening Balance Add: Net Profit	2099702.97 775466.15		Current Assets, Loan & Advances Closing Stock Advance to Others	4,015.00
Less: Drawings	2875169.12 1900000.00	9,75,169.12	SONA AUTO EMISSION	1,58,683.02
			Loan to Surashree Saha T C S (IOC)	10,50,000.00
Current Liabilities Sundry Creditor for Goods Sundry Creditor for Expenses		3,42,500.00	TDS (IOC)	
			Cash with P N B	4,971.10
			Cash in Hand	

13,17,669.12

13,17,669.12

Place: 19, British Indian Street Kolkata-700069 Dated: 19/09/2023

In terms our report of even date for MUKHERJEE SANYAL & CO. **Chartered Accountants**

(Reg No. 307039E)

(CA K.K.Mukherjee) Partner

Membership No.011435 UDIN: 23011435BGPFAF9777

ADHOC TRIO SERVICE CENTRE

Amskom Sah

SONA AUTO EMISSION (Prop. Anirban Saha) 9, Sankar Bose Road, Kolkata-700027

Balance Sheet as at 31st march, 2023

	Liabilities		Amount (Rs.)	Assets	4	
	Capital Account			Fixed Assets		
	As per last account	86,22,675.60		Plant & Machinary		-
d	Net profit from Sona Auto	30,54,060.88			6,19,716.00	
u	INC. DISTRIBUTE OF STREET			As per last A/c	2,63,743.62	
ä	Gift from relative			Add: This Year	1,21,746.00	7,61,713.62
a	Gill illum tolland	100000000000000000000000000000000000000		Less: Depreciation	1,21,740.00	
		1,16,76,736.48				
00	Drawings			Computer	10.573.00	
99	Tax Assessment	2,81,291.00		As per last A/c	4,229.00	6,344.00
	Drawing for Adhoc Trio & Trio	(52,34,432.50)		Less: Depreciation	7,220,000	
	LIC	27,600.00		*		
	School Fees	25,976.00				
	Mediclaim	1,30,363.76		Furnitures	16,171.94	
	Drawing -	(47,33,695.74)	1,64,10,432.22	As per last A/c		
		(47,33,083.74)	Mercone :	Add: This Year	1,617.00	14,554,94
	Unsecure Loans		32,40,000.00	Less: Depreciation		
	Rekha Saha	_		Transportation (Contraction)		
			19,31,640.00	EPSON Printer	1,655.04	
	Surashree Saha		7.5050.000 000000	As per last A/c		000 04
				Add: This Year	662.00	993.04
				Less: Depreciation		1
	74. CANTO DE OPROPRIO DE		8,57,010.00	Lon Donator		
	Amamath Saha (Rekha Saha)			HP Printer	19,698.73	
				As per last A/C Add: This Year	17,271.00	25,635.73
				Add: This Teal	11,334.00	25,630.73
	5 88 (FOMES)		55,50,000.00	Less: Depreciation		
	Asoke Kumar Saha		- T. HONOLES - 1950	Freed Deposit	75.45	
			2,49,050.00	Fixed Deposit	26,00,899.79	
	Sumita Saha			As per last year Add: During the year		
				Add: During the year	26,00,899.79	
	Current Liabilities		V/2542/00/70/70/2005	Accrued Interest on FD	1,19,117.00	
			8,79,222.84	A CONTRACTOR OF THE PROPERTY O	27,20,016,79	
	Sundry Creditors		16,350.00	2	27,20,018.79	(-1
	Mukherjee Sanyal & Co.	55,066,00		Less: Matured		
ı	CGST Payable	55,066.00	1,10,132.00	0		
ı	SGST Payable	00,000,00		PPF Alexandria	22,11,398.00	
L				As per last A/c Add: During the year	1,50,000.00	
1				Add: During the John	23,61,398.00	25,27,282.00
ı				Add: Accrued Interest	1,65,884.00	28,21,202.00
1				Add. Accided lines		
1				Recuring Deposit		
1				As per last year a/c	1,82,040.00	
١		1		Add: During the year	21,000.00	
1				Add. Duling we ye	2,03,040.00	
1				Add: Accrued Interest		
1				Aug. Accided inte	2,03,040.00	-
١				Less: Matured	2,03,040.00	
١				21.3400.0017.00200.00		
١		1		Investments in Unlisted Equ	uity Shares	48,90,460.00
١				Dengal Diary Milk Product H	SAL FIG	8,50,000.00
1				Dahoti Agen Products PVI L	.ta.	29,13,432.47
				Anirhan Saha Construction		1,71,963.11
				Share Angel Brokings		- 15. 15
V				Cash at Bank		1,88,445.7
				State Bank of India		13,396.3
				Indian Overseas bank		31,041.9
				Parioh National Bank		1,00,735.9
				Punish National Bank-Son	a Auto	2,35,756.2
				State Bank of India-Sona		2,367.0
				Cash in Hand		
						59,328.0
				Atal Pension Yojna		
				Sundry Debtors		5,40,512.0
				KC Daw & Brothers PVI L	td	1,18,449.0
				Bajaj Alliance Insurance		0-11
				Loans & Advances	Ottomo unalpranation	1,53,81,000.
				Bengal Diary Milk Produc	t Pvt Ltd Advance	
				Advance Income Tax		1,95,000.
				AY - 2023-24		2.15,426
	1			TDS AY 2023-24		2,92,43,837

Place: 19, British Indian Street Kolkata-700069 Dated: 19/09/2023 In terms our report of even date for MUKHERJEE SANYAL & CO. Chartered Accountants (Reg No. 307039E)

(CA K.K.Mukherjee) Partner Membership No.011435 UDIN: 23011435BGPFAG6911



