

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
 - 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 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



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

- 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 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

(C A Kamal Kumar Mukherjee)
Partner
Membership No: 011435
UDIN: 23011435BGPFAF9777



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
 - 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 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 Central Road,Kolkata 700 027			
BALANCE SHEET AS ON 31.03.2023			
LIABILITIES	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
Capital Account		Fixed Assets	
Sri Anirban Saha		Gross Block	9,61,140.20
Opening Capital	72,16,032.18	Less:Depreciation (Schedule-2)	1,01,886.00
Add: Cap Intro	21,40,000.00		
" Net Profit	11,82,538.91		
	1,05,38,571.09		
Less: Drawings	39,62,990.40	Current Assets,Loans & Advances	
	65,75,580.69	(A)Current Assets	
		Closing Stock(At Cost)	41,65,074.98
		Sundry Debtors (sch-8)	17,935.00
			-
		Cash in Hand	3,58,024.85
		Balance with UBI Chetla	-
		Balance with SBI	1,00,681.91
		Balance with PNB Chetla	9,87,191.76
Current Liabilities & Provisions			
(A)Sundry Creditors		(B)Loans & Advances	
for Goods(Schedule 6)	10,84,014.06	Advance to Others	10,000.00
for Expenses(Schedule 5)	12,17,859.00	Anirban Construction	10,000.00
From Adhoc Trio Service Centre	1,58,683.02	T D S	7,500.00
		Invest to Adhoc Trio	-
		T D S (IOC)	15,827.53
		Advance to Staff (Sch-7)	2,35,000.00
		Interest Recoverable	220.00
		Excess GST Paid	6,221.54
		Bengal Dairy Milk Products	22,40,000.00
		Deposits	8,800.00
		Security Deposit-CESC	14,405.00
			25,47,974.07
	90,36,136.77		90,36,136.77

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

TRIO SERVICE CENTRE

Anirban Saha
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

1 Salary	16,433.00
2 C G S T Payable	5,487.00
3 Electricity	20,600.00
4 Liabilities for Expenses	11,41,425.00
5 Mukherjee & Sanyal	5,400.00
6 S G S T Payable	5,487.00
7 ESIC	690.00
8 Narayan Prusty	1,000.00
9 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-8

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
	17,935.00

Sundry Creditors for goods

Schedule-6

Shree Om Enterprise

Opening Balance	
Add: Purchase	2,27,440.00
	2,27,440.00
Less: Payment	1,95,440.00

32,000.00

Indian Oil Corporation Ltd

Opening Balance	-84,372.51
Add: Purchase during the year	19,63,16,604.91
	19,62,32,232.40
Less: Paid during the year	19,55,12,546.08

7,19,686.32

Wide Lubricant

Opening Balance	2,67,572.00
Add: Purchase during the year	34,61,027.74
	37,28,599.74
Less: Paid during the year	35,54,366.00

1,74,233.74

TRIO SERVICE CENTRE

Anuram Saha
Proprietor



M/S TRIO SERVICE CENTRE

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

Indian Oil Corporation (Rent)	
Add:	Opening Balance 1,08,800.00
	Rent Charged 49,294.00
	(Including GST)
	<u>1,58,094.00</u>
Less:	Paid
	Closing Balance <u>1,58,094.00</u>
	<u>1084014.06</u>

Details of purchase & sales

Sales		
	Qty(ltrs)	Amount(Rs.)
ULP	1156447	12,36,96,403.59
Diesel	816211	7,63,61,675.71
Mobil& others	18779.49	35,17,606.49
Total	1991437.49	20,35,75,685.79

Schedule-3

Purchase

	Qty(ltrs)	Amount(Rs.)
	1162000	12,05,04,124.00
	818000	7,48,02,657.00
	18975	31,25,821.42
Total	19,98,975.00	19,84,32,602.42

Details of Opening & Closing Stock

Opening Stock		
	Qty(ltrs)	Amount(Rs.)
ULP	15051	14,06,767.00
Diesel	29928	28,12,633.00
Mobil& others	2503.82	5,75,486.00
Total	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
Total	46043.83	46,24,935.00

ADVANCE TO STAFF

Abhijit Dawn	30,000.00
Debashish Saha	35,000.00
Dilip Pal	35,000.00
Dilip Sharma	35,000.00
Krishna Bhandary	20,000.00
Shambhu Roy	15,000.00
Subrata Saha	30,000.00
Apratim Mukherjee	35,000.00
	<u>2,35,000.00</u>

Schedule-7



TRIO SERVICE CENTRE

Amrkan Saha
Proprietor

M/S TRIO SERVICE CENTRE
29/3A, Chetla Central Road, Kolkata 700 027

Schedule forming integral part of Balance Sheet as on 31.03.2023

DETAILS OF FIXED ASSETS AND DEPRECIATION AS ON 31.03.2023

Schedule-2

Particulars	W.D.V as on 01.04.2022 Amounts (₹)	Addition during the year Amounts (₹)	Date of Purchase	Total Amounts (₹)	Depreciation for the year Amounts (₹)	W.D.V as on 31.03.23 Amounts (₹)
BLOCK-A (Depreciation -NIL)						
Goodwill	2,78,000.00	-		2,78,000.00	-	2,78,000.00
BLOCK- B (Depreciation @10%)						
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
Furniture & Fixture	16,147.00	-	do	16,147.00	1,615.00	14,532.00
C. C. TV.	42,062.00	-	do	42,062.00	4,206.00	37,856.00
BLOCK- C (Depreciation @15%)						
Plant & machinery	20,601.00	-	do	20,601.00	3,090.00	17,511.00
Pollution Treatment Plant	9,721.00	-	do	9,721.00	1,458.00	8,263.00
Fire Fiting Aparatus	142.00	-	do	142.00	21.00	121.00
Auto Emission Testing Machin	2,22,478.00	-	do	2,22,478.00	33,372.00	1,89,106.00
Nitrogen Genaretor	64,826.00	-	do	64,826.00	9,724.00	55,102.00
Water Cooler	14,524.00	-	do	14,524.00	2,179.00	12,345.00
Water Pump	573.00	-	do	573.00	86.00	487.00
LED TV	9,199.00	-	do	9,199.00	1,380.00	7,819.00
Bar Washer (Car Washing)	-	1,99,027.00	do	1,99,027.00	29,854.00	1,69,173.00
Mobile Phone	-	53,239.00	do	53,239.00	7,986.00	45,253.00
BLOCK- D (Depreciation @ 40%)						
Computer	9,669.20	-	do	9,669.20	3,868.00	5,801.20
Computer Printer	97.00	-	do	97.00	39.00	58.00
Scanar	79.00	-	do	79.00	32.00	47.00
Key Board	2,999.00	-	do	2,999.00	1,200.00	1,799.00
Total	7,08,874.20	2,52,266.00		9,61,140.20	1,01,886.00	8,59,254.20



TRIO SERVICE CENTRE

Anubam Saha
Proprietor

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

BALANCE SHEET AS ON 31ST MARCH, 2023.

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL ACCOUNT</u>		<u>Current Assets, Loan & Advances</u>	
<u>Sri Anirban Saha</u>		<u>Closing Stock</u>	
Opening Balance	2099702.97		-
Add: Net Profit	775466.15		
	2875169.12	Advance to Others	4,015.00
Less: Drawings	1900000.00		
	9,75,169.12	<u>UNSECURED LOAN:</u>	
		TRIO SERVICE CENTRE	1,58,683.02
		SONA AUTO EMISSION	1,00,000.00
		Loan to Surashree Saha	10,50,000.00
		T C S (IOC)	-
<u>Current Liabilities</u>		T D S (IOC)	-
Sundry Creditor for Goods	3,42,500.00	Cash with P N B	4,971.10
Sundry Creditor for Expenses		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

Anirban Saha
 Proprietor

