### **AUDITOR'S REPORT**

We have audited the annexed Balance Sheet as at 31<sup>st</sup> March, 2023 with Profit & Loss Accounts for the year ended as on that date of **DIPTI DAS (PAN:AJBPD5329H),** Proprietor of **M/S SWARANIKA** of 16/1/A, East Avenue Road, Modern Park, Kolkata-700075, Annexed thereto.

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 & perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a text basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used & significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

## We report that:

- (A) We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (B) In our opinion, proper books of accounts required by law have been kept by the organization as far as appears from our examination of those books.
- (C) The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of account.
- (D) In our opinion and according to the information and explanation given to us, the said Balance Sheet exhibits a true and fair view of the statement of affairs of the said Organisation as at 31st March-2023 and the said Profit & Loss Account gives a correct view of Net Profit for the year ended on that date.

Place: Kolkata Date: 12.01,2024 For SEN AND KHAN, Chartered Accountants

Jay Prakas Chandra

Proprietor

Membership No: 059251

UDIN :24*05*9251BKEBVV 9044

# DIPTI DAS

16/1/A, EAST AVENUE ROAD, MODERNPARK, KOLKATA-700075
PAN NO: AJBPD5329H

### BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
CAPITAL			FIXED ASSETS		1.31.
As per last A/c	1,393,040.00		JEWELLERIES		
Add: Net Surplus	678,492.00		As per last A/c	1	42,500.00
Add: Interest on FD	15,675.00	1,0175	// per last /// c	1	42,300.00
Add: SB Interest	168,500.00				
Add of Interest	2,255,707.00		-  House hold Assests		/2 E/0 00
Less: Drawings	125,620.00	2 130 087 00	INVESTMENTS		62,560.00
2000. Drawings	123,020.00	2,130,007.00			
			FIXED DEPOSIT		450 000 00
-			As per last A/c		150,000.00
	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				
				ii ii	· ·
	A				
			CURRENT ASSETS		
			Work-in-Progress		1,305,515.00
			Cash At Bank		
			Indian bank	10,219.00	
			ICIC Bank Current A/c	549,169.66	
			PNB	8,998.76	
	= 100		6-1		568,387.42
			Cash in Hand		1,124.58
			T A		
0		2,130,087.00	A	1	2,130,087.00

Signed in trams of our report of even date:

For SWARANIKA

Proprietor

For SEN & KHAN

Chartered Accountants

Proprietor

Memb No: 059251

UDIN: 24059251 BKEBVV9044

Date:12.01.2024

## DIPTI DAS

# 16/1/A, EAST AVENUE ROAD, MODERNPARK, KOLKATA-700075

## PAN NO: AJBPD5329H

# PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	Rs. P.	Rs. P.	INCOME	Rs. P.	Rs. P.
		,			
By Purchase of Materials	ín .	6,756,170.00	By, Contructual Receipt	e e	8,463,000.00
" Labour charges	**	505,000.00		e e	
" Supervission Charges		72,000.00	1		X
" Consumable Stores		489,421.00	*		,
" Conveyance	".	31,422.00			
" Printing & Stationary	, to	25,630.00	" Work-in-Progress		1,305,515.00
" Plan Sanction Fees	t Ami	712,714.00			
" Registration Fees		270,890.00			o
" Subscription	/_ * * *	9,999.00	E1 2 2		11
" ^taff salary		114,000.00			
" rreight Charges		45,620.00		-	=
" Bank charges		2,157.00			(**
" Rent	1189	55,000.00			
" Net Profit		678,492.00		-	
p		9,768,515.00			9,768,515.00
	*				

Signed in trams of our report of even date:

For SWARANIKA

Proprietor

For SEN & KHAN

Chartered Accountants

Proprietor

Memb No: 059251

UDIN: 2405925/BKEBVV 9044

Date:12.01.2024