

# SINHAL & ASSOCIATES

Chartered Accountants

## AUDITORS REPORT

- 1 We have examined the Balance Sheet as at 31st March **2022** and the profit and loss account for the year ended on that date, attached herewith, of **A. B. CORP,** ( PAN ABCFA2991H), OF SILIGURI, DIST. DARJEELING.
- 2 We certify that the balance sheet and the profit and loss account are in agreement with the books of account.
- 3 (a) We report the following observations:-

NIL

(b) subject to above:-
  - A We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
  - B In our opinion, proper books of account have been kept by the assessee so far as appears from our examination of the books.
  - C In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
    - i in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022**, and
    - ii in the case of the profit and loss account of the profit of the assessee for the year ended on that date.

Place: Sevoke Road, Siliguri

Date: 04th January, 2023



FOR SINHAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

PROPRIETOR

CA. PRAMOD KUMAR SINHAL

M.NO. 056006

FRN : 322207E

PAN : AJCPS8358N

UDIN: 23056006BGVVJW7816

**A B CORP**  
1st FLOOR, KAPIL CENTRE  
2nd MILE, SEVOKE ROAD  
SILIGURI, DIST - DARJEELING

**BALANCE SHEET AS AT 31ST MARCH 2022**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b>CAPITAL ACCOUNT</b>	47,91,294.10	<b>CURRENT ASSETS</b>	
		SUNDRY DEBTORS	27,85,094.00
		WORK IN PROGRESS	48,82,768.15
SUNDRY CREDITOR	28,94,048.00	<b>CASH AT BANK</b>	
PROVISION FOR TAX	9,887.00	Bank of Baroda	50,138.95
GST PAYABLE	1,485.00		
AJAY AGARWAL	42,616.00	<b>CASH IN HAND</b>	21,752.00
TDS PAYABLE	423.00		
	<b>77,39,753.10</b>		<b>77,39,753.10</b>

PARTNER

*For A B Corp*  
*Rajana Agarwal*  
Partner

**AUDITORS REPORT**

In terms of our report of even date annexed herewith

Place: Sevoke Road, Siliguri  
Date: 04th January, 2023

For. SINHAL & ASSOCIATES  
Chartered Accountant



*[Signature]*

CA PRAMOD KUMAR SINHAL  
PROPRIETOR  
M.No: 056006  
FRN : 322207E  
PAN : AJCPS8358N  
UDIN: 23056006BQVVJW7816

**A B CORP**  
1st FLOOR, KAPIL CENTRE  
2nd MILE, SEVOKE ROAD  
SILIGURI, DIST - DARJEELING

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED AS ON 31st MARCH, 2022**

PARTICULARS	Amount		PARTICULARS	Amount
To OPENING WIP	2,27,076.00			
To Purchase	44,60,389.00	By	Sales	3,96,039.00
To Labour Charges	20,200.00			
To Loading & Unloading Expenses	16,880.00			
To Borewell Drilling Exp	61,000.00			
To Electricity Exp	22,283.00			
To Freight Inward	25,540.00			
To Fuel Expenses	4,080.00			
To Salary	55,000.00			
To Repairs & Maintenance	540.00			
To Security Service Exp	2,88,482.00			
To Site Expenses	59,173.00			
To Gross Profit C/d.	38,164.15	By	CLOSING WIP	48,82,768.15
	52,78,807.15			52,78,807.15
To Bank Charges	451.15	By	Gross Profit B/d.	38,164.15
To Printing & Stationary Exp	4,588.00			
To Tea & Tiffin Expenses	1,440.00			
To Book Profit C/d.	31,685.00			
	38,164.15			38,164.15
To Provision for IT	9,887.00	By	Book Profit B/d.	31,685.00
To Net Profit C/d.	21,798.00			
	<b>31,685.00</b>			<b>31,685.00</b>

For A B Corp  
*Ranjana Agarwal*

Partner

Partner

**AUDITORS REPORT**

In terms of our report of even date annexed herewith

Place: Sevoke Road, Siliguri  
Date: 04th January, 2023



For. SINHAL & ASSOCIATES  
Chartered Accountants

*[Signature]*

CA. PRAMOD KUMAR SINHAL

Proprietor

M.NO. 056006

FRN : 322207E

PAN : AJCPS8358N

UDIN: 23056006BGVVJW7816

**A B CORP**  
1st FLOOR, KAPIL CENTRE  
2nd MILE, SEVOKE ROAD  
SILIGURI, DIST - DARJEELING

**PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

**SCHEDULE-1**

<b>PARTICULARS</b>	<b>AJAY AGARWAL (50%)</b>	<b>RANJANA AGARWAL (50%)</b>	<b>TOTAL</b>
<b>PAN NO</b>	AGIPA6181A	ALSPA4933B	
OPENING BALANCE	11,87,542.05	18,01,954.05	29,89,496.10
ADD: CAPITAL	10,65,000.00	7,15,000.00	17,80,000.00
ADD: REMUNERATION	-	-	-
ADD: INTEREST ON CAPITAL	-	-	-
ADD: SHARE OF PROFIT	10,899.00	10,899.00	21,798.00
<b>TOTAL</b>	<b>22,63,441.05</b>	<b>25,27,853.05</b>	<b>47,91,294.10</b>
LESS: INTEREST ON CAPITAL	-	-	-
LESS : DRAWINGS	-	-	-
LESS: SHARE OF LOSS	-	-	-
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CLOSING CAPITAL</b>	<b>22,63,441.05</b>	<b>25,27,853.05</b>	<b>47,91,294.10</b>

For A B Corp

Ranjana Agarwal

Partner

PARTNER

