

**R. N. BOSE & CO**  
**CHARTERED ACCOUNTANTS**

**Office Address :**  
33, RAMKRISHNA PARK,  
KOLKATA- 700153 (W. B.)  
Email: rnb\_co06@rediffmail.com

**AUDIT REPORT**

**We** have examined the attached Balance Sheet of M/s. LOKENATH ENTERPRISE, M/S. LOKENATH TRADERS, and M/s. SREE LOKENATH CONSTRUCTION Proprietor Sri SANKAR SIKDER (Pan No : ANLPS7993Q) at E/34, BAPUJI NAGAR, BAGHAJATIN, KOLKATA - 700 092, as at 31<sup>st</sup> March 2023 and the Trading, Profit & Loss Account for the Year ended on that date annexed thereto. These financial statements are the responsibility of the above mention company. 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 material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and report that :-

- 1) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) The Balance Sheet and Income & Expenditure account deal with this report are in agreement with books of accounts.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the account gives a true and fair view –
  - a) In case of Balance Sheet of the state of affairs of the concern as at 31<sup>st</sup> March 2023 and
  - b) In the case of the Profit and Loss Account, of the Profit for the year ended on that date.

Place : Kolkata.  
Date: 30-11-2023



**For R. N. BOSE & CO.**  
**Chartered Accountants**

**R. N. BOSE**  
(Proprietor)  
Membership No. 051720

WIN: 23051720 B634LV3195

**M/S. LOKENATH ENTERPRISE**  
**Prop. SANKAR SIKDER**  
**1/65 NAKTALA, KOLKATA - 700 047**  
**Trading & Profit & Loss A/c.**  
**For the year ended 31st March, 2023**

Particulars	Amount	Particulars	Amount
To Opening Stock	1542540.00	By Sales	3729043.00
To Purchase	3266539.00	By Closing Stock	1542946.00
<b>To Gross Profit</b>	<b>462910.00</b>		
	<u><b>5271989.00</b></u>		<u><b>5271989.00</b></u>
To Accounting Charges	6000.00	By Gross Profit	462910.00
To Bank Interest	139102.00		
To Bank Charges	2254.00		
To Electric & Maintenance	1620.00		
To General & Misc. Expenses	250.00		
To Interest & Late Fees	52.00		
To Printing & Stationery	310.00		
To Prof Tax	600.00		
To Trade License	500.00		
To Excise License Fees	1250.00		
To Stock Insurance	7396.00		
To Subscription	500.00		
To Telephone & Mobile	1240.00		
To Travelling & Conveyance	1230.00		
<b>To Net Profit</b>	<b>300606.00</b>		
	<u><b>462910.00</b></u>		<u><b>462910.00</b></u>

Date : 30-11-2023

Place : Kolkata



*R. N. Bose*

**R. N. BOSE**  
**CHARTERED ACCOUNTANT**  
**MEMBERSHIP No - 51720**

**M/S. LOKENATH ENTERPRISE**

Prop. SANKAR SIKDER

1/65 NAKTALA, KOLKATA - 700 047

**Balance Sheet**

As On 31st March, 2023

LIABILITIES		Amount	Amount	ASSETS		Amount	Amount
<b>Capital A/c.</b>				<b>Fixed Assets</b>			
As per last A/c		465648.54		Furniture			
Add : Net Profit		300606.00		as per last a/c		368.29	
		<u>766254.54</u>		Tools & Implements			
Less : Drawings		200000.00	566254.54	as per last a/c		2000.19	
				Drum (as per Last A/c)		75320.00	
<b>Current Liabilities</b>				<b>Current Assets</b>			
Cash Credit Loan from Bank of Baroda			1012365.67	Closing Stock		1542946.00	
Sundry Creditors			71364.00	Sundry Debtors		8740.00	
Outstanding Expenses GST			2598.00	Cash in Hand		23207.73	
			<u>1652582.21</u>				<u>1652582.21</u>

Date : 30-11-2023

Place : Kolkata



*R. N. BOSE*  
R. N. BOSE  
CHARTERED ACCOUNTANT  
MEMBERSHIP No. - 51720

**M/S. LOKENATH TRADERS**  
**Prop. SANKAR SIKDER**  
**1/65 NAKTALA, KOLKATA - 700 047**  
**Trading & Profit & Loss A/c.**  
**For the year ended 31st March, 2023**

Particulars	Amount	Particulars	Amount
To Opening Stock	522840.00	By Sales	2656100.00
To Purchase	2644474.00	By Closing Stock	1010220.00
<b>To Gross Profit</b>	<b>499006.00</b>		
	<b><u>3666320.00</u></b>		<b><u>3666320.00</u></b>
To Legal & Accounting Charges	6000.00	By Gross Profit	499006.00
To Electric & Maintenance	1080.00		
To General & Misc. Expenses	210.00		
To Printing & Stationery	320.00		
To Prof Tax	600.00		
To Bank Charges	7238.00		
To Bank Interest	182889.00		
To Trade License	1700.00		
To Travelling & Conveyance	3670.00		
To Delivery Charges	16780.00		
To Tea & Tiffin	3690.00		
<b>To Net Profit</b>	<b>274829.00</b>		
	<b><u>499006.00</u></b>		<b><u>499006.00</u></b>

Date : 30-11-2023  
Place : Kolkata



**R. N. BOSE**  
**CHARTERED ACCOUNTANT**  
**MEMBERSHIP No. - 51720**

**M/S. LOKENATH TRADERS**  
**Prop. SANKAR SIKDER**  
**1/65 NAKTALA, KOLKATA - 700 047**

**Balance Sheet**  
**As On 31st March, 2023**

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
<b>Capital A/c.</b>			<b>Current Assets</b>		
Balance as per last A/c	472603.72		Security Deposit		
Add : Net Profit	274829.00		Ultra Tech	15000.00	
	747432.72		Ambuja	20000.00	35000.00
Less : Drawings	102300.00	645132.72	Closing Stock		1010220.00
<b>Current Liabilities</b>			Sundry Debtors		14210.00
			Investment in -		
			Sri Lokenath Construction		880000.00
SBI C/C A/c 9478		377180.88	Cash at Bank		
Bandhan Bank - Loan		711503.00	Bank of India A/c 0418		58051.27
			Bandhan Bank A/c 2567		41315.03
Sundry Creditors		314100.00	Cash in Hand		9120.30
		2047916.60			2047916.60

Date : 30-11-2023  
Place : Kolkata



*R. N. Bose*  
**R. N. BOSE**  
**CHARTERED ACCOUNTANT**  
**MEMBERSHIP NO.- 51720**

**SREE LOKENATH CONSTRUCTION**  
**PROP. SANKAR SIKDER**  
**E/34 BAPUJI NAGAR, KOLKATA - 700 092**

**Trading & Profit & Loss A/c.**  
**For the year ended 31st March, 2023**

Particulars	Amount	Particulars	Amount
To Opening Work in Progress	-		
To Purchase	3823601.00	By Sale of Flat	-
To Carriage	28950.00	By Work in Progress	73,21,260.00
To Consumable Purchase	12236.00		
To Wages & Labour Charges	2272440.00		
To Accounting Charges	30000.00		
To Audit Fees	10000.00		
To Bank & Other Charges	523.00		
To Electric & Maintenance	4860.00		
To Legal Expenses	52000.00		
To Planing & Other Charges	412800.00		
To Advertising Expenses	12000.00		
To Engineering Fees	248000.00		
To Other Site Expenses	152650.00		
To Mobile & Telephone Exp	3680.00		
To Security Guard's Salary	192000.00		
To Printing & Stationery	4250.00		
To Prof. Tax	1200.00		
To Subscription	5000.00		
To Travelling & Conveyance	32580.00		
To Tea & Tiffin	22490.00		
	<b>7321260.00</b>		<b>7321260.00</b>

Date : 30-11-2023  
Place : Kolkata



*R. N. Bose*  
**R. N. BOSE**  
**CHARTERED ACCOUNTANT**  
**MEMBERSHIP No.- 51720**

# SREE LOKENATH CONSTRUCTION

Prop. SANKAR SIKDER  
E/34 BAPUJI NAGAR, KOLKATA - 700 092

## Balance Sheet As On 31st March, 2023

LIABILITIES		Amount	Amount	ASSETS		Amount	Amount
<b>Capital A/c.</b>				<b>Fixed Assets</b>			
As per last A/c		1007299.47		Furniture			15560.00
Add : Net Profit		-		as per last a/c			
		<u>1007299.47</u>					
Less : Advance Tax		25000.00		Flat			685000.00
Less : Drawings		<u>60000.00</u>	922299.47	as per last a/c			
<b>Current Liabilities</b>				<b>Current Assets</b>			
Other Advance			880000.00	Work in Progress			7321260.00
Sundry Creditors			436890.00	<b>Cash at Bank</b>			
Advance from Parties			6100000.00	Bank of India			423859.51
Outstanding Expenses for				Cash in Hand			20249.96
Labour Charges		86740.00					
Audit Fees		10000.00					
Accounting Charges		<u>30000.00</u>	126740.00				
			<u>8465929.47</u>				<u>8465929.47</u>

Date : 30-11-2023

Place : Kolkata



R. N. BOSE  
CHARTERED ACCOUNTANT  
MEMBERSHIP No.- 51720