



M/S AVINASH KUMAR
CHARTERED ACCOUNTANT
Udyachal, S C Mukherjee Road,
Madhupur, Jharkhand-815353

AUDITOR'S REPORT

I have audited the attached Trading & Profit & Loss Account and Balance Sheet as at 31st March 2023 M/S S.R.CONSTRUCTION & Co. PROP.- SRI SUVENDU PAUL,, AT: 23a, RAMA NATH DAS ROAD, KOLKATA – 700031, along with the Trading & Profit & Loss for the year ended on that date. These financial statement are the responsibility of the management. My responsibility is to express an opinion on these financial statement based on our audit.

I have conducted the audit in accordance with Auditing Standards generally accepted in India. These standards required that I plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement. An audit includes examining on test basis, evidence supporting the amount and discloser in the financial statements. An audit also includes assessing the accounting principal used the significant estimates made by the management, as well as evaluating the overall financial presentation. I believe that my Audit provides a reasonable basis for my opinion.

I further report that:-

- a. Audit has been conducted on test check basis. Physical verification of Cash in hand is not possible since no register is being maintained for that. Most of the sales has been made in cash. Fixed Assets details have not been provided.
- b. The Balance Sheet and Trading & Profit & Loss Account dealt with the report are in agreement with the books of accounts.
 - A. In the case of the Balance Sheet of the statement of affairs of the management as at 31st March 2023
 - B. In the case of Receipt & Payment, Income & Expenditure excess of Income of over the expenditure for the year ended on that date.

Place : Kolkata
Date: 17/08/2023
UDIN: 23312209BGXDSR1537



M/S AVINASH KUMAR
CHARTERED ACCOUNTANTS

AVINASH KUMAR
MRN: 312209
(SOLE PROPRIETOR)

M/S S.R.CONSTRUCTION & Co.
 PROP. SRI SUVENDU PAUL,
 23a, RAMA NATH DAS ROAD,
 KOLKATA - 700031

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDS 31.03.2023

Particulars	Amount	Amount	Particulars	Amount	Amount
To Project 449 Avinue New Garia)			By Flat Hand over (sales)		1450000.00
.. Material Purchase	245655.00		.. Job Work		693840.00
.. Labour Charges	220000.00	465655.00	.. Closing Working progress		8291630.00
To Project 2143 Nayabad (S.N) :					
.. Opening Working Progress	1705815.00				
.. Material Purchase	4128000.00				
.. Labour Charges	1590000.00				
.. Plan Fees	486000.00				
.. LBS	165000.00				
.. LBS Supervission	75000.00				
.. Electric Fittings	135000.00				
.. KMC Tax	6815.00				
.. Gross Profit c/d		8291630.00			
		1678185.00			
		10435470.00			
.. Bank charges		1817.55	.. Gross Profit c/d	0.00	10435470.00
.. Puja Expenses		12000.00			1678185.00
.. Loan Interest		172829.98			
.. Legal Fees		10000.00			
.. Electric Bill		44250.00			
.. Telephone & Mobile		3725.64			
.. Night Guard		72000.00			
.. Professional Tax		1200.00			
.. Salary to Staff		180000.00			
.. Registration Expenses		75060.00			
.. Rent		90000.00			
.. Swiping & Cleaning		26000.00			
.. Printing & Stationary		788.00			
.. Net Profit		988513.83			
(Transferred to capital A/c)					
		1678185.00		0.00	1678185.00

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BALANCE SHEET AS AT 31ST, MARCH,2023

Capital & Liabilities		Assets & Properties	
Amount	Amount	Amount	Amount
CAPITAL ACCOUNT		PROJECT ACCOUNT	
As per last A/C		Closing Working progress	
Add : Net Profit	3185856.34	Project 2143 Nayabad (S.N)	8291630.00
Add : SB Interest	988513.83		
	59997.00		
	4234367.17	<u>Loan & Advance :</u>	
Less : <u>Drawings :</u>		(As per last A/c)	770000.00
LIC Premium	18824.00		
Mediclaime	22708.00	<u>SBI Life :</u>	
Adv Tax	25000.00	(During this year)	135000.00
Tution Fees	342500.00		
Self Asst Tax	80220.00	<u>Cash at Bank :</u>	
Personal Expenses	400000.00	Uco Bank,Jodhpur Park Br,	
	889252.00	A/C No.17320100002336	83061.03
	3345115.17	IFSC - UCBA0001732	
		SBI, Dhakuria Br.	
<u>Secured Loan :</u>		A/c No.20212351608	50890.27
CC A/C with Dhakuria Co-Op Bank .		IFSC - SBIN0001405	133951.30
A/c No.1451000300000024	2694917.00		
<u>Standard & Chartered Bank</u>	276178.23		
<u>HSBC Bank</u>	317311.29	Cash in Hand	319825.39
	3288406.52		
<u>Loan & Advance Against Flat :</u>			
Unsecured Loan	1000000.00		
<u>SUNDRY CREDITORS :</u>	587990.00		
<u>Outstanding Liabilities :</u>	1404395.00		
Legal Fees	10000.00		
GST	14500.00		
	24500.00		
	9650406.69	0.00	9650406.69

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