RAMESH C. GUPTA & CO.

Chartered Accountants

11, Sri Nath Das Lane, Bow Bazar, Kolkata - 700012
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AUDITOR'S REPORT

TO THE PROPRIETOR,
M/S PRIME PROJECT CONSTRCUTIONS

We have audited the attached Balance Sheet of M/S PRIME PROJECT CONSTRUCTIONS of 3/1, PORUI KANCHA ROAD BEHALA, SOUTH-24 PARGANAS, Kolkata 700061, as at 31st March 2023, and also attached Statement of Profit & Loss Account for the year ended on that date.

1. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material miss-statement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2. Further, to our comments in the Annexure referred to above we report that -

   (i) 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.

   (ii) In our opinion, proper books of accounts as required by law, have been kept by the proprietor so far as appears from our examination of those books.

   (iii) The Balance Sheet and Statement of Profit & Loss dealt with by this report are agreement with the books of accounts

   (iv) In our opinion the Balance Sheet and Statement of Profit & Loss comply with the accounting standards issued by the Institute of the Chartered Accountants of India

   (vi) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read with notes thereon, if any, give a true and fair view in conformity with the accounting principles generally accepted in India:

   a) In the case of Balance Sheet of the state of affairs of the assessee as at 31st March 2023,

   b) In the case Statement of Profit & Loss, Profit of the assessee for the year ended on that date.

For Ramesh C. Gupta & Co.
Chartered Accountants

RAMESH C. GUPTA & CO. KOLKATA

Swarnendu Majumdar
(Partner)
M.No:062277
Kolkata
Dated: 05th NOVEMBER, 2023
UDIN 23062277BGXZGK1406

Acknowledgement Number:607853430311223

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. **We** have examined the **balance sheet** as on 31st March **2023** , and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	AMITAV GANGULY
Address	3/1 , PORUI KANCHA ROADBEHALA , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700061
PAN	AFKPG2132C
Aadhaar Number of the assessee, if available	

2. **We** certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **PORUI KANCHA ROADBEHALA** and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

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 head office and branches of 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 **2023** ; and

ii. In the case of the **Profit and loss account,** of the **Profit** of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
	No records added	

Accountant Details

Name	SWARNENDU MAJUMDAR
Membership Number	062277
FRN(Firm Registration Number)	
Address	7A , KASHI NATH DUTTA ROAD , Baranagar S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700036
Date of signing Tax Audit Report	05-Nov-2023
Place	27.131.210.213
Date	31-Dec-2023

This form has been digitally signed by **SWARNENDU MAJUMDAR** having PAN **AIHPM1241L** from IP Address **27.131.210.213** on **31/12/2023 09:14:24 PM** Dsc Sl.No and issuer **157340239429214CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**

Prime Project Construction (Prop:- Amitava Ganguly)
3/1, Porui Kancha Road, Kolkata-700061
Balance Sheet as at 31st March 2023

(Amounts in Rs)

		Particulars	Note No	31/03/2023	31/03/2022
I		**EQUITY AND LIABILITIES**			
	1	**Owners' Funds**			
	a	Owners' Capital Account	3	17,726,363	13,477,982
	b	Reserves and surplus	4	-	-
	2	**Non-current liabilities**			
	a	Long-term borrowings	5	7,715,726	10,234,094
	b	Deferred tax liabilities (Net)	6	-	-
	c	Other long-term liabilities	7	-	-
	d	Long-term provisions	8	-	-
	3	**Current liabilities**			
	a	Short-term borrowings	5	-	-
	b	Trade payables			
		-Dues of MSME	9	-	-
		-Dues of others	9	3,236,581	1,473,316
	c	Other current liabilities	10	15,436	137,854
	d	Short-term provisions			
			Total	**28,694,106**	**25,323,246**
II		**ASSETS**			
	1	**Non-current assets**			
	a	Property, Plant and Equipment and Intangible Assets			
		i.Property, Plant and Equipment	11(a)	687,713	809,078
		ii. Intangible assets	11(b)	-	-
		iii. Capital work in progress	11(c)	-	-
		iv. Intangible asset under development	11(d)	-	-
	b	Non-current investments	12(a)	10,234,807	6,020,065
	c	Deferred tax assets (Net)	6		
	d	Long Term Loans and Advances	13	-	-
	e	Other non-current assets	14	-	-
	2	**Current assets**			
	a	Current investments	12(b)	-	-
	b	Inventories	15	2,327,659	5,872,083
	c	Trade receivables	16	1,565,096	1,690,522
	d	Cash and bank balances	17	1,038,889	1,811,698
	e	Short Term Loans and Advances	13	9,661,313	6,349,816
	f	Other current assets	18	3,178,629	2,769,984
			Total	**28,694,106**	**25,323,246**
		Summary of significant accounting policies			
		The accompanying notes are an integral part of the financial statements			

For, Ramesh C. Gupta & Co.,
Chartered Accountants
FRN no. 303014E

RAMESH C. GUPTA & CO. KOLKATA

CA Swarnendu Majumdar
Partner
M.No: 062277
UDIN: 23062277BGXZGK1406
Date & Place: 05.11.2023, Kolkata

Prime Project Construction (Prop:- Amitava Ganguly)
3/1, Porui Kancha Road, Kolkata-700061
Statement of Profit and Loss for the year ended 31.03.2023

(Amounts in Rs)

	Particulars	Note	31/03/2023	31/03/2022
I	Revenue from operations	19	25,624,112	21,668,904
II	Other Income	20	768,991	503,776
III	**Total Income (I+II)**		26,393,103	22,172,680
IV	**Expenses:**			
a	Cost of goods sold	22	-	3,770,249
b	Employee benefits expense	23	821,543	570,690
c	Finance Costs	24	176,498	147,484
d	Depreciation and amortization expense	25	121,365	142,788
e	Other expenses	26	22,824,900	14,714,990
	Total Expenses		23,944,306	19,346,201
V	**Profit/(loss) before exceptional and extraordinary items and tax (III- IV)**		2,448,797	2,826,479
VI	Exceptional items (specify nature & provide note/delete if none)			
VII	**Profit/(loss) before extraordinary items and tax (V-VI)**		2,448,797	2,826,479
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Profit before tax (VII-VIII)**		2,448,797	2,826,479
X	Tax expense:			
a	Current tax			
b	Excess/Short provision of tax relating to earlier years			
c	Deferred tax charge/ (benefit)			
XI	**Profit/(Loss) for the period from continuing operations (VII-VIII)**		2,448,797	2,826,479
XII	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	**Profit/(loss) from discontinuing operations (after tax) (XII-XIII)**			
XV	**Profit/(Loss) for the year (XI+XIV)**		2,448,797	2,826,479
	The accompanying notes are an integral part of the financial statements			

For, Ramesh C. Gupta & Co.,
Chartered Accountants
FRN no. 303014E

RAMESH C. GUPTA & CO. CHARTERED ACCOUNTANTS KOLKATA

CA Swarnendu Majumdar
Partner
M.No: 062277
UDIN: 23062277BGXEGK1406
Date & Place: 05.11.2023, Kolkata