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SS.H

**G. S. HORA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**



**5<sup>TH</sup> FLOOR, NILADRI SHIKHAR, HILL CART ROAD**

**SILIGURI - 734001**

**☎ 2431693/2431076 (O) ✉ info@gsha.in**

**M/S. UNITY CONSTRUCTOIN**  
**NAYA BUSTY ROAD :: SILIGURI**

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> MARCH, 2022**

INDEPENDENT AUDITORS' REPORT

**TO THE PARTNERS OF M/S.UNITY CONSTRUCTIONS**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/s Unity Construction for the period ended 31<sup>st</sup> March, 2022 which comprise the Balance Sheet & Profit & Loss A/c for the year ended on that date annexed thereto.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Overall responsibility for the strategy of the firm and management of the firm, with a view to achieving business and strategic objectives, lies with the Board. Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES AND THOSE OF THE MEMBERS

Our responsibility is to express an opinion on those financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

OUR OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs as at March, 2022; and

In the case of the Profit & Loss, of the loss for the year ended on that date.

Date: 28<sup>th</sup> Day of July, 2022

UDIN: 22303333ANUFOR9073

Place: Hill Cart Road, Siliguri

For G.S.Hora & Associates  
Chartered Accountants  
FRN:316030E



*(Signature)*  
(Sarabjit Singh Hora : F.C.A)  
Partner  
Mem. No.: 303333

**M/S.UNITY CONSTRUCTIONS**

**NAYA BASTI ROAD :: SILIGURI**

**BALANCE SHEET AS ON 31ST MARCH, 2022**

<b>LIABILITIES</b>	<b>Rs.</b>	<b>P.</b>	<b>ASSETS</b>	<b>Rs.</b>	<b>P.</b>
<b><u>PARTNERS' CAPITAL ACCOUNT</u></b> [As per Schedule - A]	24,987,329.00		<b><u>CURRENT ASSETS, LOANS AND</u></b> <b><u>ADVANCES</u></b> [As per Schedule - D]	33,600,876.48	
<b>UNSECURED LOAN</b> [As per Schedule - B]	4,500,000.00				
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b> [As per Schedule - C]	4,113,547.48				
<b>TOTAL Rs.</b>	<b>33,600,876.48</b>		<b>TOTAL Rs.</b>	<b>33,600,876.48</b>	

**AUDITORS' REPORT**

In terms of our separate report of even date annexed herewith.

PLACE : HILL CART ROAD, SILIGURI

For G.S.HORA & ASSOCIATES  
CHARTERED ACCOUNTANTS

FOR UNITY CONSTRUCTIONS

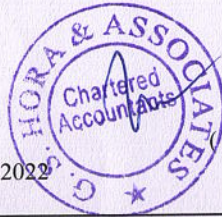
**UNITY CONSTRUCTIONS**

PARTNER

**UNITY CONSTRUCTIONS**

PARTNER

DATED : 28TH DAY OF JULY, 2022



(SARABJIT SINGH HORA : F.C.A.)  
PARTNER

Bhujom Thakur  
PARTNER  
Partner

**M/S UNITY CONSTRUCTIONS**  
NAYA BASTI ROAD :: SILIGURI

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

P A R T I C U L A R S	P A R T I C U L A R S		Rs.	P.
	To Opening Stock	Rs.	P.	
To Construction Expense	20,256,810.00	By Closing Stock		28,142,760.48
	7,885,950.48			
	28,142,760.48			
To Advertisement Expenses	149,600.00	By Net Loss Transferred To		186,494.00
To Auditor's Remuneration	32,155.00	Partners Capital Account:		
To Bank Charges	4,739.00			
TOTAL Rs.	186,494.00	TOTAL Rs.		186,494.00

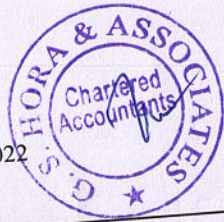
**AUDITORS' REPORT**

In terms of our separate report of even date annexed herewith.

PLACE : HILL CART ROAD, SILIGURI

For G.S.HORA & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*(Signature)*  
 ( SARABJIT SINGH HORA : F.C.A. )  
 PARTNER



DATED : 28TH DAY OF JULY, 2022

For UNITY CONSTRUCTION  
 UNITY CONSTRUCTIONS

*(Signature)*  
 PARTNER  
 UNITY CONSTRUCTIONS  
 Bhagwan Thaker  
 PARTNER  
 Partner

**M/S. UNITY CONSTRUCTIONS**

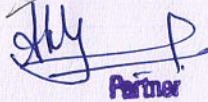
NAYA BASTI ROAD :: SILIGURI

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

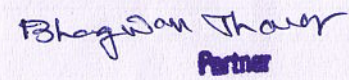
**SCHEDULE - A****PARTNERS' CAPITAL ACCOUNT**

Sl. No.	Name of Partners	Balance as on 01.04.2021	Addition	Share of Loss	Total	Withdrawals	Balance as on 31.03.2022
1	Ajay Kumar Yadav	2,991,178.45	2,300,000.00	27,974.10	5,263,204.35	-	5,263,204.35
2	Ajit Kumar Agarwal	4,596,178.45	9,702,800.00	27,974.10	14,271,004.35	15,040,000.00	(768,995.65)
3	Bhagwan Takur	3,381,433.22	600,000.00	26,109.16	3,955,324.06	-	3,955,324.06
4	Sabitri Pathak	2,331,433.22	400,000.00	26,109.16	2,705,324.06	-	2,705,324.06
5	Binod Jaiswal	1,731,433.22	2,200,000.00	26,109.16	3,905,324.06	-	3,905,324.06
6	Bhola Majumdar	3,051,433.22	300,000.00	26,109.16	3,325,324.06	-	3,325,324.06
7	MD Jahur	2,011,433.22	4,616,500.00	26,109.16	6,601,824.06	-	6,601,824.06
		20,094,523.00	20,119,300.00	186,494.00	40,027,329.00	15,040,000.00	24,987,329.00

UNITY CONSTRUCTIONS

  
Partner

UNITY CONSTRUCTIONS

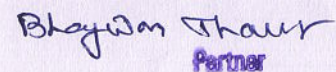
  
Partner

PARTICULARS	Rs.	P.	Rs.	P.
<b><u>SCHEDULE - B</u></b>				
<b><u>UNSECURED LOAN</u></b>				
Chiranjib Ghosh and Sima Ghosh	3,000,000.00			
Madhavi Thakur	1,500,000.00		4,500,000.00	
<b><u>SCHEDULE - C</u></b>				
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>				
<b><u>1. Sundry Creditors</u></b>				
Bajrang Trading Company	106,881.00			
Doors And Glass	155,962.00			
Jagran Prakashan Ltd	149,600.00			
Maa Bhawani Infratech	158,400.00			
Pradip Saw Mill	177,544.00			
Rahul Hardware Stores	53,813.00			
Raunak Enterprises	64,282.00			
Ravi Kumar Choudhary & Sons	420,000.00			
Royal Glass House	168,179.00			
Siliguri Trade Link Pvt. Ltd	1,433,075.00			
Sri Hanuman Enterprises	173,561.48		3,061,297.48	
<b><u>2. Other Payables</u></b>				
Advance from Customers	990,098.00			
Arjundas Construction Corporation	47,250.00			
CGST Payable	4,951.00			
SGST Payable	4,951.00			
TDS Payable	5,000.00		1,052,250.00	
			4,113,547.48	
<b><u>SCHEDULE - D</u></b>				
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u></b>				
<b><u>A. CURRENT ASSETS:</u></b>				
<b><u>1. CLOSING STOCK</u></b>				
	28,142,760.48			
<b><u>2. CASH &amp; BANK BALANCE</u></b>				
(a) Cash in Hand	467,737.00			
(b) Allahabad Bank	2,839.00			
<b><u>3. Advance to Suppliers</u></b>				
	196,900.00			
<b><u>4. Advance for Land</u></b>				
	4,790,640.00		33,600,876.48	

UNITY CONSTRUCTIONS


  
Partner


UNITY CONSTRUCTIONS


  
Partner