



AUDIT REPORT

We have examined the attached Balance Sheet of "VRIDDHI CONSTRUCTION", having registered office at GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR-PANCHAYAT OFFICE, Kolkata: 700135 as at 31st March 2022 and the attached Profit & Loss Account for the year ended on that date. The compilation of financial statement is the responsibility of the Proprietor. 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 and whether the financial statements are free of material misstatements.

Our observation is subject to the availability of related documents and records and the explanations offered to us by the Partner, in course of our audit.

Our Observations:

- 1) Internal Debit vouchers have been maintained where original vouchers are not available.
- 2) Cash in hand has been taken as per books of account and as certified by the partner, which has not been physically verified by us.
- 3) Quantitative detail of trading items was not provided by the partner.

We have examined the books of accounts of the Partner for the year ended 31st March, 2022 and the report that:

- i) The annexed Balance Sheet of "VRIDDHI CONSTRUCTION" was at 31st March, 2022 and
- ii) The Profit & Loss Account for the year ended on that date.

are in conformity with the books of accounts maintained by the Partner subject to our above mentioned observations.

Date: 17/08/2022

Place: Kolkata

For ABRS & ASSOCIATES
Chartered Accountants

Sampa Dey

CA Sampa Dey
Partner
M. No: 069814
FRN : 017964C

UDIN-22069814APEKXS8429



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 2022, and the profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022 attached herewith, of

Name	VRIDDHI CONSTRUCTION
Address	Suryayan Residency, Ground Floor, Rajarhat S.O, Bhatenda, NORTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700135
PAN	AAUFV9972C
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 **GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE** and 0 branches.

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

(1) INTERNAL DEBIT VOUCHERS HAVE BEEN MAINTAINED WHERE ORIGINAL VOUCHERS ARE NOT AVAILABLE. (2) CASH- IN- HAND AND STOCK IN TRADE HAVE BEEN TAKEN AS PER BOOKS OF ACCOUNT AND AS CERTIFIED BY THE PROPRIETOR, WHICH HAVE NOT BEEN PHYSICALLY VERIFIED BY US. (3) QUANTITATIVE DETAIL OF TRADING ITEMS WAS NOT PROVIDED BY THE PROPRIETOR.

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 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.

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			SAMPA DEY
Membership Number		069814	
FRN (Firm Registration Number)		017964C	
Address		52, ROY MULLICK COLONY, Ghugudanga S.O., Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700030	

Date of signing Tax Audit Report 17-Aug-2022

Place KOLKATA

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	VRIDDHI CONSTRUCTION
2. Address of the Assessee	Suryayan Residency, Ground Floor, Rajarhat S.O., Bhatenda, NORTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700135
3. Permanent Account Number (PAN)	AAUFV9972C
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?	No

Sl. No.	Type	Registration /Identification Number
No records added		
5	Status	Firm
6	Previous year	01-Apr-2021 to 31-Mar-2022
7	Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

Section under which option exercised

PART - B

9(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	Kausik Banerjee	20
2	Subhajit Kundu	20
3	Suryadip Debnath	20
4	Subhajit Biswas	20
5	Akshay Das	20



(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
1						

10 (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

10 (b) If there is any change in the nature of business or profession, the particulars of such change

Sl. No.	Business	Sector	Sub Sector	Code
1				

11 (a) Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, GENERAL LEDGER, PURCHASE REGISTER, SALES REGISTER

11 (b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, GENERAL LEDGER, PURCHASE REGISTER, SALES REGISTER	SURYAYAN RESIDENCY	RAJARHAT	NORTH 24 PARGANAS	700035	91-India	32- West Bengal

11 (c) List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, GENERAL LEDGER, PURCHASE REGISTER, SALES REGISTER



12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount

VRIDDHI CONSTRUCTION

(A Partnership Firm)

GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE
Kolkata: 700 135

Profit & Loss Account for the year ended 31st March, 2022

Particulars		Amount	Particulars	Amount	Amount
To	Opening Stock		By	Contractual Sale	
	Purchase Materials	11,20,842.00			16,71,000.00
	Labour Charges	3,86,240.00	By	Closing Stock & Work in Progress	53,260.00
	Gross Profit c/d	2,17,178.00			17,24,250.00
		17,24,260.00	By	Gross Profit b/d	2,17,178.00
	Depreciation & Tiffin Expenses				
	Electricity Charges	4,360.00			
	Accounting Charges	5,638.00			
	Staff Salary & Bonus	12,000.00			
	Bank Charges	56,350.00			
	Conveyance	296.88			
	Audit Fee	13,650.00			
	Legal Charges	10,000.00			
	Office Expenses	3,000.00			
	Printing & Stationery	16,865.00			
	Trade Licence	1,826.12			
	Depreciation on Fixed Assets	300.00			
	Net Profit	1,550.00			
		91,342.00			
		2,17,178.00			
					2,17,178.00

31-03-2022
Kolkata

In terms of our Audit Report on even date
For ABRS & Associates
Chartered Accountants



Sampa Dey
Sampa Dey
Partner
M. no.-069814
FRN - 017964C

069814APEKXS8429

Proprietor

VRIDDHI CONSTRUCTION

(A Partnership Firm)

GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE

Kolkata: 700 135

Profit & Loss Appropriation Account for the year ended 31st March,2022

Particulars	Amount	Amount	Particulars	Amount	Amount
<u>Interest on Capital a/c</u>			By Book Profit		91,342.00
Kausik Banerjee	1,620.00				
Subhajit Kundu	1,620.00				
Suryadip Debnath	1,620.00				
Subhajit Biswas	1,620.00				
Akshay Das	1,620.00	8,100.00			
<u>Partner's Remuneration a/c</u>					
Kausik Banerjee	15,000.00				
Subhajit Kundu	15,000.00				
Suryadip Debnath	15,000.00				
Subhajit Biswas	15,000.00				
Akshay Das	15,000.00	75,000.00			
Provision for Income Tax		2,571.50			
<u>Share of Net Profit</u>					
Kausik Banerjee	1,134.10				
Subhajit Kundu	1,134.10				
Suryadip Debnath	1,134.10				
Subhajit Biswas	1,134.10				
Akshay Das	1,134.10	5,670.50			
		91,342.00			91,342.00

Date: 17-08-2022

Place: Kolkata

N-22069814APEKXS8429

Signature of Proprietor

In terms of our Audit Report on even date

For ABRS & Associates

Chartered Accountants

*Sampa Dey*
Sampa Dey

Partner

M. no.-069814

FRN - 017964C

PARTNERS CURRENT A/C

ANNEXURE - 1

Name of Partners	Opening Balance	Capital Added	Total	Remunation	Share of Profit/ Loss	Intt: on Capital	Total	Drawing	Balance
Kausik Banerjee	-	54,000.00	54,000.00	15,000.00	1,134.10	1,620.00	71,754.10	15,000.00	56,754.10
Subhajit Kundu	-	54,000.00	54,000.00	15,000.00	1,134.10	1,620.00	71,754.10	15,000.00	56,754.10
Suryadip Debnath	-	54,000.00	54,000.00	15,000.00	1,134.10	1,620.00	71,754.10	15,000.00	56,754.10
Subhajit Biswas	-	54,000.00	54,000.00	15,000.00	1,134.10	1,620.00	71,754.10	15,000.00	56,754.10
Akshay Das	-	54,000.00	54,000.00	15,000.00	1,134.10	1,620.00	71,754.10	15,000.00	56,754.10
Date : 17-08-2022	-	2,70,000.00	2,70,000.00	75,000.00	5,670.50	8,100.00	3,58,770.50	75,000.00	2,83,770.50
Place : Kolkata									

In terms of our Audit Report on even date

For ABRS & Associates
Chartered Accountants

Sampa Dey

Partner

M. no.-069814

FRN - 017964C

S/D
Signature of Proprietor

UDIN - 22069814APEKXS8429

INCOME TAX COMPUTATION STATEMENT

1 Name of the Assessee VRIDDHI CONSTRUCTION
2 Address of the Assessee GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE
Rajarhat, Kolkata: 700135
3 Income Tax PAN
4 Previous Year ended 31st March, 2022
5 Assessment Year 2022-23
6 Residential Status Resident Partnership Firm
7 Date of Incorporation 08-12-21

Computation:

1 Income from Business:

Net Profit as per Profit & Loss Account		91,342.00
Less: Interest on Capital		<u>8,100.00</u>
		83,242.00
Less: Partners' Remuneration eligible for deduction U/s 40(b) of the Income Tax Act, 1961		<u>75,000.00</u>
		8,242.00
Balance Taxable Income		<u>8,240.00</u>
Income Tax payable		2,472.60
Add: Health & Educational cess @4% payable		<u>98.90</u>
Total Tax and cess payable		2,571.50
Add: Interest payable U/s 234A	600.00	
Add: Interest payable U/s 234B	-	
Add: Interest payable U/s 234C	-	600.00
Total Tax and interest payable		<u>3,171.50</u>
Rounded-off		3,170.00
Less: Tax and interest paid		<u>3,170.00</u>

Signature of the Assessee: