

AUDITOR'S REPORT

We have examined and audited the Balance Sheet as at 31<sup>st</sup> March, 2020 and Trading, Profit & Loss Account for the year ended on that date (enclosed) of M/S. SWARUP CONSTRUCTION, Prop: SWARUP BARDHAN at A/69, Baghajatin, Regent Estate, Kolkata- 700 092, Having PAN : APHPB 1264 R.

We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of accounts placed before us.

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 purpose of our audit;
- b) In our opinion, proper books of accounts and other records as required for the purpose of the audit have been kept by the Concern so far as it appears from our examination of the same;
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view-
  - i) In the case of the Balance Sheet, of the state of affairs of the Concern as on 31<sup>st</sup> March, 2020 and
  - ii) In the case of the Trading and Profit & Loss Account of the profit of the Concern for the year ended on that date;
- d) The Balance Sheet and the Trading and Profit & Loss Account referred to in this Report are in agreement with the books of accounts and other records.

*Swrup Bardhan*



For ANAL BASU & CO.  
Chartered Accountants

*Anal Basu*  
(ANAL BASU)  
Proprietor

Mem. No.- 057774

*25/10/20*

# SWARUP BARDHAN

Proprietor of.: M/S. SWARUP CONSTRUCTION  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

## COMPUTATION OF INCOME TAX

Accounting Year: 2019-2020

Assessment Year: 2020-2021

Aadhaar : 4889-7479-3267

PAN: APHPB1264R.

Fathe's Name: Swapan Bardhan

Date of Birth: 10/07/1974

	<u>Amount (Rs.)</u>
<u>Income from Business / profession:</u>	
Net Profit as per Profit & Loss Account.	384752.00
Add: <u>Income from other sources:</u>	<u>626803.00</u>
GROSS TOTAL INCOME	1011555.00
Less: <u>Deduction U/s. 80C.&amp; Others</u>	<u>235600.00</u>
<u>TOTAL INCOME</u>	775955.00
Rounded off U/s. 288A	775960.00
Less: Basic Exemption	<u>250000.00</u>
<u>TAXABLE INCOME</u>	525960.00
Tax on above	67692.00
Add: Education & Health cess @4%	<u>2708.00</u>
TOTAL TAX PAYABLE	70400.00
Less: TDS Against Form 26AS	<u>32306.00</u>
TOTAL TAX PAYABLE	38094.00
Less: Self Asst Tax Paid U/s 14A	<u>38094.00</u>
<u>TAX PAYABLE/ REFUNDABLE</u>	<u><u>NIL</u></u>

*Swapan Bardhan*

# M/S. SWARUP CONSTRUCTION

Proprietor.: Swarup Bardhan  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

## TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2020

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	568920.00	By Sales of Residential Flats	4750000.00
To Contractual Fees for land	892650.00	By Closing Work in progress	46203.00
To Purchase	1264628.00		
To Labour Charges	375332.00		
To Gross Profit c/d	1694673.00		
(Tfd. to P/L A/c.)			
	<u>4796203.00</u>		<u>4796203.00</u>
To Salary	268500.00	By Gross Profit b/d	1694673.00
To Consultancy Charges	175850.00		
To Advertisement Expenses	15631.00		
To Printing & Stationary	4250.00		
To Commission Paid	312960.00		
To Telephone & communication	54720.00		
To Travelling & Conveyance	75418.00		
To Electric Charges	22360.00		
To Rates & Taxes	15428.00		
To Petrol Expenses	62359.00		
To General Expences	87452.00		
To Accounting Charges	12000.00		
To Tea & Refreshment	27458.00		
To Puja Expenses	38965.00		
To Hire Charges of Machinery	72800.00		
To Repairs & Maintenance	22360.00		
To Depreciation Account	41410.00		
(Seperately treated on Fixed Assets)			
To NET PROFIT	384752.00		
(Tfd. to Proprietor's Capital A/c.)			
	<u>1694673.00</u>		<u>1694673.00</u>

*Swarup Bardhan*



For ANAL BASU & CO.  
Chartered Accountants

*Anal Basu*  
(ANAL BASU)  
Proprietor  
Mem. No. - 057774  
25/10/20

# M/S. SWARUP CONSTRUCTION

Proprietor.: Swarup Bardhan  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

## BALANCE SHEET AS AT 31ST MARCH, 2020

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>PROPRIETOR'S CAPITAL ACCOUNT:</u>			<u>FIXED ASSETS:</u>		
As per last A/c.	3537383.00		<u>LAND &amp; BUILDING:</u>		
Add: Net Profit (Tfd. from P/L A/c.)	384752.00		As per last A/c.	1581240.00	
	<u>3922135.00</u>		Add: Addition	250000.00	1831240.00
Less: Drawings	350000.00	3572135.00	<u>FURNITURE &amp; FIXTURE:</u>		
			As per last A/c.	138770.00	
<u>CURRENT LIABILITIES:</u>			Less: Dep. @ 15%	<u>20816.00</u>	117954.00
<u>Sundry Creditors</u>		1891520.00	<u>ELECTRICAL EQUIPMENTS:</u>		
(Against Purchase)			As per last A/c.	70428.00	
			Less: Dep. @ 15%	<u>10564.00</u>	59864.00
<u>LIABILITIES FOR EXPENSES:</u>		42650.00	<u>TOOLS &amp; EQUIPMENTS:</u>		
			As per last A/c.	66866.00	
			Less: Dep. @ 15%	<u>10030.00</u>	56836.00
			<u>CURRENT ASSETS:</u>		
			<u>WORK-IN-PROGRESS</u>		46203.00
			<u>Sundry Debtors:</u>		475980.00
			<u>CASH AT BANK:</u>		
			With Bank of Baroda		
			A/c. No: 38300100001107		132578.79
			A/c. No: 38300200000035		2757277.41
			With Indian Overseas Bank		
			A/c/ No: 219401000000630		2677.00
			&		
			<u>CASH IN HAND:</u>		25694.80
		<u>5506305.00</u>			<u>5506305.00</u>

Swarup Bardhan



For ANAL BASU & CO.  
Chartered Accountants

(ANAL BASU)  
 Proprietor  
 Mem. No.- 057774