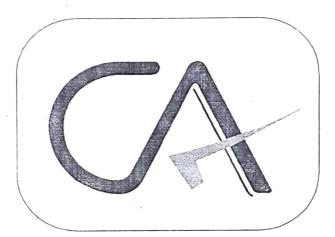
M/S. MITRA & GUHA ASSOCIATES 7B, Kiran Sankar Roy Road, Kolkata - 700 001



Audit Report for the year ended 31st March, 2020

Audited By -

S. Samanta & Co.

Chartered Accountants 8/2, Kiran Sankar Roy Road, 3rd Floor, Room No – 26, Kolkata – 700001 Telefax – 033 – 2248 4423 E-mail ID – <u>stamantaco @yahoo.in</u>

S.Samanta & Co.

Chartered Accountants

8/2, Kiran Sankar Roy Road, 3rd Floor, Room No-26 Kolkata-700001 Email : <u>ssamantaco@yahoo.in</u> Phone-033 22484423

INDEPENDENT AUDITOR'S REPORT

То

The M/S, Mitra & Guha Associates 7B, Kiran Sankar Roy Road Kolkata – 700 001

We have audited the accompanying financial statements of M/S MITRA & GUHA ASSOCIATES, 7B, Kiran Sankar Roy Road, Kolkata-700001, which comprise the Balance Sheet as at 31st March 2020 and the Profit and Loss Account for the year ended 31st March, 2020, and a summary of significant accounting policies and other explanatory information.

We report that 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. In our opining proper books of account have been kept by the entity so far as appears from our examination of those books. The Balance sheet & the Project account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us,

The financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

a) In the case of the Balance sheet, of the state affairs of the entity as at 31st March, 2020

Dated : The 23rd day of December, 2020

For S. Samanta Co. Chartered Accountants F.R.NO 305020E

Accuratio (S. Samanta)

(S. Samanta) Partner Membership No. - 007200 UDIN: 20007200AAAACT9088



M/S. MITRA GUHA ASSOCIATES **7B, KIRAN SANKAR ROY ROAD** KOLKATA - 700001

BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES:	Rs.	Ρ.	Rs. P.	ASSETS:	<u>Rs. P.</u>	<u>Rs. P.</u>
CAPITAL ACCOUNT:				FIXED ASSETS:		
As per last A/C			10,041.00	Fixed Deposit		5,000,000.00
				(Andhra Bank)		
				COMPUTER:		
				During the year	21,202.00	
				Less : Depreciation @ 40%	8,481.00	12,721.00
CURRENT LIABILITIES				CURRENT ASSETS		
AND PROVISIONS:				INVENTORY		
Advance pom client			97,703,534.60	Work-in-Progress		52,918,743.20
(Against Flats)				LOANS & ADVANCES:		
				S.S.Solutions:		
				As per last A/C	105,000.00	
LIABILITIES:				Less: Paid	105,000.00	-
As per list			21,950.00	Himadri Guha:		
				As per last A/C	943,157.00	
				Add: During the year	17,301,762.00	18,244,919.00
				<u>GST:</u>		
				As per last A/C	1,678,026.00	
				Add: During the year	10,219,773.00	11,897,799.00
				Advances:		
				Dyanamic Computer		20,000.00
				CLOSING BALANCE		
				Cash in Hand		120,862.00
				(Certified by Proprietor)		
				CASH AT BANK		
				ANDHRA BANK		
)				(BALLYGUNGE BRANCH)		9,520,481.40
				A/C No: 006211100001857		
				IFSC Code: ANDB000062		

97,735,525.60

97,735,525.60

Interms of our report of even date

For S. Samanta & Co. **Chartered Accountants** F. Reg No: 305020E

Deceanter

(S. Samanta) Partner Member Ship No: 007200

8800TDAAAA002F200AAAACT9088

Dated

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8/2 Kiran Sankar Roy Road 3rd Floor, Room No - 26 Kolkata - 700001





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M/S. MITRA GUHA ASSOCIATES 7B, KIRAN SANKAR ROY ROAD KOLKATA - 700001

PROJECT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Name of Project	Opening W-I-P	Expenses Upto 31.03.2019	Expenses during the year	Closing W-I-P
Direct Expenses:				
12, C.G.Road - (2nd Phase)	14,849,166.00	14,849,166.00	37,751,039.00	52,600,205.00
3B Tanupukur Road			32,200.00	32,200.00
Indirect Expenses:				
As per list	64,939.50	64,939.50	221,398.70	286,338.20
Total	14,914,105.50	14,914,105.50	38,004,637.70	52,918,743.20

Dated 8/2 Kiran Shankar Roy Road 3rd Floor, Room No - 26 Kolkata - 700001

2 3 DEC 2020



Interm of our report of even date For S. Samanta & Co. Chartered Accountants F. Reg No: 305020E

Devenutr

(S. Samanta) Partner <u>Member Ship No: 007200</u> UDIN:-20007200

M/S. MITRA GUHA ASSOCIATES 7B, KIRAN SANKAR ROY ROAD <u>KOLKATA - 700001</u>

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List of Indirect Expenses as on 31.03.2020

PARTICULARS:	Rs.	Р.		
Accounting Charges	1	10,000.00		
Audit Fees		8,300.00		
Bank Charges		1,879.70		
Depreciation	:	8,481.00		
Donation & Subcription		4,000.00		
Late fees (GST)	11	7,000.00		
Legal Expenses	1	1,045.00		
Maintenance (Office)	8	3,100.00		
Mis. Expenses		526.00		
Motor Car Expenses	58	3,330.00		
Postage & Telegrams		520.00		
Printing & Stationery	4	1,603.00		
Professional Tax (Co)	2	2,500.00		
Telephone charges	2	2,420.00		
Trade Licence	1	l,150.00		
Travelling & Conveyance		10.00		
	238	3,864.70		
Less: Interest on F.D	17	,466.00		
	221	,398.70		



M/S. MITRA GUHA ASSOCIATES 7B, KIRAN SANKAR ROY ROAD <u>KOLKATA - 700001</u> <u>F/Y - 2019-20</u>

List of Liabilities:	<u>RS.</u> P
Accounting Charges	10,000.00
Audit Fees	8,300.00
Professional Tax (Co)	2,500.00
Trade Licence	1,150.00
TOTAL	21,950.00

Bank Reconcilation Statement as at 31st March 2020

Andhra Bank (Ballygunge Branch) A/C No: 006211100001857 IFSC : ANDB000062

				Rs.	Ρ.
Bank Balance as per book				9,520,481.40	
Add: Cheque issue but not present into the Bank					
Cheque No:	Cheque Date	Name of Party	<u>Amount</u>		
000328	05.03.2020	Debolina Mazumdar &	156,000.00	156,0	00.00
		Supriya Majumdar			
Bank Balance as per Bank Statement				9,676,481.40	



M/S. MITRA GUHA ASSOCIATES

7B, KIRAN SANKAR ROY ROAD, KOLKATA - 700 001

SIGNIFICANT ACCOUNTING POLICIES

1 BASIS OF FINANCIAL STATEMENTS

, (a) The financial statement have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.

(b) The Concern follows mercantile system of accounting and recognises significant items of income & expenditure on accural basis.

2 FIXED ASSETS AND DEPRECIATION Fixed assets

Fixed assets are stated at cost less depreciation.

Depreciation

Depreciation has been provided on fixed assets on written down value method & rate specified as per Income Tax Act, 1961.

3 REVENUE Revenue will be considered on sale of Flats.

Date : 8/2 Kiran Sankar Roy Road 3rd Floor Room No 26 Kolkata-700001 The 23rd day of December, 2020 In terms of our Report of even date

For S. Samanta & Co. Chartered Accountants F.R.No 305020E

Daysouth

(S.Samanta) Partner Membership No. - 007200 UDIN - 20007200AAAACT9088

