

B. K. KUNDAGRAMI & CO.

CHARTERED ACCOUNTANTS

7, Indian Mirror Street (First Floor)

Kolkata – 700 013

AUDITORS REPORT

1. We have examined the Balance Sheet of **M/S. HENA DUTTA BAPI PAUL MOUMITA CHATTERJEE** of 78, Brahma Samaj Road, Behala, Kolkata-700034 at 31st. March, 2019 and the Profit and Loss Account for the year ended on that date which are in agreement with the Books of Accounts maintained by the entity.
2. These financial statements are the responsibility of the management of the entity, our responsibility is to express an opinion on these financial statements based on our audit.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.
4. An Audit includes examining on test basis, evidence supporting the amounts and disclosure in financial statement. An Audit also includes assessing the accounting Principles used and significant estimates read with the estimate related disclosures made in the notes on accounts by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
5. 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.
6. In our opinion, proper Books of Accounts have been kept by the entity so far as appears from our examination of such Books.
7. In our opinion, the Balance Sheet and Profit and Loss Account comply with the Accounting Standards as applicable.
8. In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to our comments as mentioned in para 4, give a true and fair view :-
 - i) in the case of the Balance Sheet, of the state of affairs of the entity as at 31st. March, 2019 and
 - ii) in the case of the Profit and Loss Account, Profit of the entity for the accounting year ended on 31st. March, 2019.

The Balance Sheet and the Profit and Loss Account dealt with by this report have been correctly drawn up.

Place : Kolkata

Date : 02nd day of August 2019

**HENA DUTTA-BAPI PAL-
MOUMITA CHATTERJEE**

Bapi Paul

PARTNER



**B. K. KUNDAGRAMI & CO.
CHARTERED ACCOUNTANTS.**

B. K. KUNDAGRAMI & CO.
Chartered Accountants
M. No. 050075

MESSRS. HENA DUTTA BAPI PAUL MOUMITA CHATTERJEE
78, Brahma Samaj Road, Behala
BALANCE SHEET AS AT 31ST. MARCH, 2019

LIABILITIES	RS. P.		A S S E T S	RS. P.	
CAPITAL ACCOUNT			LAND		
<u>SMT.HENA DUTTA</u>			At Cost -As per last Account	4,000,000.00	
As per Last Account	1,288,363.49		(227, B.C. Road, Kol-700034.)		
Add : Interest on Capital	128,836.34		Less : Transfer To Construction	4,000,000.00	
Add: Salary	35,700.00				
Less : Share of Profit	7,604.66		FIXED ASSETS		
	1,460,504.49		FURNITURE & FIXTURE		
Less: Drawing	130,000.00	1,330,504.49	As Per Last Account	11,736.00	
			Less : Depreciation @ 10%	1,174.00	10,562.00
SRI. BAPI PAUL					
As per Last Account	1,308,363.49		CURRENT ASSETS		
Add : Interest on Capital	128,836.34		CLOSING STOCK - (At Cost)		
Add: Salary	35,700.00		Work-in-Progress	3,608,766.00	
Less : Share of Profit	7,604.66		Finished Goods	4,982,896.00	8,591,662.00
	1,480,504.49				
Less: Drawing	130,000.00	1,350,504.49	CASH AT BANK		
			In Current Account		93,274.40
SMT. MOUMITA CHATTERJEE			with Bandhan Bank,		
As per Last Account	1,288,363.48		Thakurpukur Branch		
Add : Interest on Capital	128,836.34		Account No.10170001101065		
Add: Salary	35,700.00				
Less : Share of Profit	7,604.66		CASH IN HAND		47,124.81
	1,460,504.48		(As certified by partners)		
Less: Drawing	130,000.00	1,330,504.48			
ADVANCE FROM PARTIES					
-- Against Booking					
(As Per Last Account)	2,451,910.00				
Add:This Year	6,281,932.00				
	8,733,842.00				
Less:Transferred	4,456,932.00	4,276,910.00			
PROV. FOR INCOME TAX					
As Per Last Account	9,035.00				
Add : This Year	10,346.00	19,381.00			
SUNDRY CREDITORS					
For Materials		305,968.75			
LIABILITIES FOR EXPENSES					
Audit Fees	12,750.00				
Labour Charges	105,500.00				
Salary	10,600.00	128,850.00			
		8,742,623.21			8,742,623.21

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SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

PLACE : KOLKATA
DATE : 02 DAY OF AUGUST, 2019

B.K. Kundagrami
B.K.KUNDAGRAMI & CO.
CHARTERED ACCOUNTANTS



**HENA DUTTA-BAPI PAL-
MOUMITA CHATTERJEE**

Hena Dutta Bapi Paul

PARTNER

B. K. KUNDAGRAMI & CO.
Chartered Accountants
M. No. 050075

MESSRS. HENA DUTTA, BAPI PAUL, MOUMITA CHATTERJEE
78, Brahma Samaj Road, Behala, Kolkata-700034.
TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST. MARCH, 2019

PARTICULARS	RS.	P.	PARTICULARS	RS.	P.
To Opening Stock	5,597,290.00		By Contract Receipts / Sale of Flats (Booking Money & on Registration)		6,584,610.00
To Cost of Land	4,000,000.00				
To Building Materials	2,587,923.00		By Closing Stock-At Cost		
To Engineer Charges	120,800.00		Work-in-Progress	3,608,766.00	
To Plan Sanction Expenses	750,000.00		Finished Flats	4,982,896.00	8,591,662.00
To Labour Charges	1,094,985.00				
To Machine Hire Charges	60,000.00				
To Grill & Collapsibles	231,267.00				
To Gross Profit C/D	734,007.00				
		15,176,272.00			15,176,272.00
To Salary	90,000.00		By Gross Profit B/D		734,007.00
To Bonus	10,000.00				
To Travelling and Conveyance	14,529.00				
To Accounting Charges	12,000.00				
To Printing and Stationery	3,452.00				
To Electric Charges	19,752.00				
To Legal Charges	5,000.00				
To Bank Charges	330.00				
To Telephone and Mobile Charges	16,745.00				
To Staff Refreshment	22,456.00				
To Audit Fees	11,800.00				
To Depreciation					
-- on Furniture & Fixture @ 10%	1,174.00				
To Net Profit	526,769.00				
		734,007.00			734,007.00



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B. K. KUNDAGRAMI & CO.
Chartered Accountants
M. No. 050075

**HENA DUTTA-BAPI PAUL-
MOUMITA CHATTERJEE**

Bapi Paul

PARTNER

<u>To Interest on Capital</u>			<u>By Net Profit B/D</u>	
Smt. Hena Dutta	128,836.34			526,769.00
Smt. Moumita Chatterjee	128,836.34			
Sri. Bapi Paul	128,836.34	386,509.02		
<u>To Partners Remuneration</u>				
Smt. Hena Dutta	35,700.00			
Smt. Moumita Chatterjee	35,700.00			
Sri. Bapi Paul	35,700.00	107,100.00		
<u>To Provision For Tax</u> (For Assessment Year 2019-20)				
		10,346.00		
<u>To Share of Profit</u>				
Smt. Hena Dutta	7,604.66			
Smt. Moumita Chatterjee	7,604.66			
Sri. Bapi Paul	7,604.66	22,813.98		
		526,769.00		526,769.00

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

PLACE : KOLKATA
DATE : 2ND DAY OF AUGUST, 2019

B.K.KUNDAGRAMI & CO.
CHARTERED ACCOUNTANTS



B. K. KUNDAGRAMI & CO.
Chartered Accountants
M. No. 050075

HENA DUTTA-BAPI PAL-
MOUMITA CHATTERJEE

Bapi Paul
PARTNER

M/S. HENA DUTTA BAPI PAUL MOUMITA CHATTERJEE
78, Brahma Samaj Road, Behala, Kolkata-700034.

NOTES ON ACCOUNT ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AND
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

1. ACCOUNTING POLICIES

Significant Accounting Policies adopted in preparation and presentation of account as under:

a) BASIC OF ACCOUNTING:-

The accounts have been prepared on the basis of historical cost under mercantile system except for Travelling & conveyance, Transportation Charges which are maintained under Cash basis.

b) FIXED ASSETS:-

Fixed Assets are stated at Cost less Depreciation, Depreciation is charged at the rates specified in Income Tax Rules, 1962.

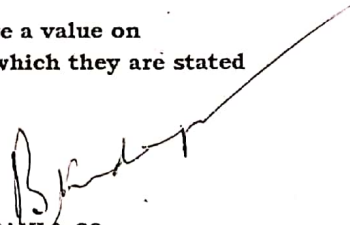
c) Sales Figure are Exclusive of GST Tax

d) The Closing Stock is valued at Cost.

2. CONTINGENT LIABILITIES:- NIL

3. In the opinion of Partners, the Current Assets and Loans & Advances have a value on realisation in ordinary course of business at least equal to the amount at which they are stated in the accounts.

PLACE : KOLKATA
DATE : 02ND DAY OF AUGUST '2019


B. K. KUNDAGRAMI & CO.
CHARTERED ACCOUNTANTS.

B. K. KUNDAGRAMI & CO.
Chartered Accountants
M. No. 050075



HENA DUTTA-BAPI PAL-
MOUMITA CHATTERJEE


PARTNER