



C. M. BANERJEE & CO.

CHARTERED ACCOUNTANTS

J. Bandyopadhyay, B. COM., F.C.A.

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AUDITORS' REPORT

We have audited the attached Balance Sheet of **M/S. AMAL DAS** at 362, Nischinda East, P.O: Ghoshpara, P.S: Bally, Howrah – 711 227 as at 31st March 2020 and also the Profit & Loss account of the Concern for the year ended on that date annexed thereto. These financial statements are the responsibility of the Concern's management. 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 about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (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 as required by law have been kept by the Concern so far as it appears from our examination of those books.
- (C) The Balance Sheet and Profit & Loss account dealt with by this report are in agreement with the books of accounts produced before us.
- (D) In our opinion and to the best of our information and according to the explanations given to us, the said statements of account, give a true and fair view:
- [a] In case of the Balance Sheet of the state of affairs of the Concern as at 31st March 2020 and
- [b] In case of the Profit & Loss account of the Profit for the year ended on that date.

FOR: M/S. C.M.BANERJEE & CO.,
Chartered Accountants



J. Banerjee
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(CA- Joydeep Banerjee)
Membership no.055798
FRN – 303079E

Dated: 09.02.2021
Place: Kolkata

BALANCE SHEET AS AT 31/03/2020

<u>Particulars</u>	<u>Schedule</u>	<u>As at 31/03/2020</u>	<u>As at 31/03/2019</u>
<u>SOURCES OF FUND:</u>			
<u>CAPITAL ACCOUNT:</u>	1		
Balance Brought Over (Per Last Account)		45,07,529.44	43,63,781.27
Balance : Net Profit		9,35,197.85	9,18,971.81
Balance : Savings Interest		2,767.38	902.00
Balance : Tower & Garage Rent		1,04,532.00	1,32,631.00
Balance : House Rent		-	-
Balance : PPF Interest		-	-
Balance : I.Tax Refund		-	-
		55,50,026.67	54,16,286.08
Less Drawings :			
Personal		4,70,761.13	2,46,702.15
Life Insurance Premium & Others		8,50,349.49	3,93,724.49
Mediclaime		18,330.00	18,330.00
Tax Adjustment		1,00,000.00	2,50,000.00
		41,10,586.05	45,07,529.44
<u>LIABILITIES AND FUNDS:</u>			
Secured Loans	2	96,11,752.46	63,30,681.90
		96,11,752.46	63,30,681.90
		1,37,22,338.51	1,08,38,211.34
<u>APPLICATION OF FUNDS:</u>			
<u>FIXED ASSETS:</u>	3		
Written Down value of Block (Net Block)		31,42,664.00	18,26,107.00
<u>INVESTMENTS:</u>	4	4,89,232.00	3,89,232.00
<u>CURRENT ASSETS, LOANS & ADVANCES:</u>			
Inventories	5	83,73,400.00	81,07,400.00
Cash & Bank Balances	6	1,62,773.51	12,13,259.34
Other Current Assets	7	28,74,719.00	25,74,719.00
		1,14,10,892.51	1,18,95,378.34
Less: CURRENT LIABILITIES & PROVISIONS:	8	13,20,450.00	32,72,506.00
		1,00,90,442.51	86,22,872.34
		1,37,22,338.51	1,08,38,211.34
		-	-

Signed in terms of our separate report of even date
FOR: M/S. C.M.BANERJEE & CO.

Chartered Accountants



(CA-JOYDEEP BANERJEE)

Membership no.055798

FRN - 303079E

Dated : 09.02.2021

M/S. AMAL DAS

Place : Kolkata

Amal Das
Proprietor

M/S. AMAL DAS

Amal Das
Proprietor

M/s. AMAL DAS

362, Ghoshpara, Bally, Nischinda (E), Howrah - 711 227

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

	31.03.2020		31.03.2019	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
ulars				
s/Gross Receipts				
illment Received		76,46,435.00		39,83,302.00
ing Stock				
shed Stock		83,73,400.00		81,07,400.00
		1,60,19,835.00		1,20,90,702.00
ning Stock				
ning W.I.P.		81,07,400.00		96,32,400.00
hase				
ect Expenses		43,46,870.00		-
ght				
riage Inward	28,790.00		-	
lie Cartage	12,460.00	41,250.00	-	
er & Fuel				
tricity Charges		6,980.00		9,730.00
airs to Machinery				
air & Maintenance		21,340.00		42,380.00
mpensation to Employees				
ry & Bonus	2,20,000.00		2,00,000.00	
our Charges	4,43,600.00	6,63,600.00	-	2,00,000.00
rance				
Insurance	19,736.00		-	
ject Insurance	-	19,736.00	-	
rkmen & Staff Welfare Expenses				
ff Wellfare Expenses	36,420.00		29,830.00	
ff Medclaim	16,285.00	52,705.00	13,070.00	42,900.00
spitality				
t & Tiffin Expenses		23,472.00		14,360.00
es Promotion				
otional Expenses				
		1,32,83,353.00		99,41,770.00

M/S. AMAL DAS

Amal Das

Proprietor



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Amal Das

Proprietor

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

Particulars	31.03.2020		31.03.2019	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
		1,32,83,353.00		99,41,770.00
Conveyance				
Valuation & Conveyance Expenses	18,770.00		12,432.00	
Telephone Expenses	57,930.00	76,700.00	46,890.00	59,322.00
Telephone Charges		7,460.00		13,200.00
Fees & Taxes				
Profession Tax	2,500.00		2,500.00	
House & Taxes	1,500.00	4,000.00	1,500.00	4,000.00
Audit Fees				
Directors Remuneration		29,500.00		29,500.00
Banker Expenses				
Banking Charges	17,000.00		17,000.00	
Bank Charges	5,757.15		1,577.74	
General Expenses	9,870.00		6,050.00	
Legal Charges	1,89,023.00		37,441.00	
Registration Expenses	-		5,49,908.45	
Post Expenses	95,334.00		28,070.00	
Website Expenses	-	3,16,984.15	-	6,40,047.19
Interest Expenses				
Bank Interest		13,33,197.00		4,44,609.00
Depreciation		33,443.00		39,282.00
		1,50,84,637.15		1,11,71,730.19
Profit Before Tax		9,35,197.85		9,18,971.81
		1,60,19,835.00		1,20,90,702.00

Signed in terms of our separate report of even date

FOR: M/S. C.M.BANERJEE & CO.

Chartered Accountants



(CA-JOYDEEP BANERJEE)

Membership no.055798

FRN - 303079E

dated : 09.02.2021

place : Kolkata

M/S. AMAL DAS

Proprietor

Proprietor

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

<u>Particulars</u>	<u>Schedule</u>	<u>As at 31/03/2020</u>	<u>As at 31/03/2019</u>
<u>NET ASSETS:</u>			
<u>FIXED ASSETS:</u>			
Secured Loan from:	2		
Carur Vysya Bank Ltd. (3112226000000054)		41,93,908.46	49,29,255.90
Carur Vysya Bank Ltd. (3112716000000036)		7,00,000.00	
-Secured Loan from:			
Carur Enterprise		47,17,844.00	14,01,426.00
		47,17,844.00	14,01,426.00
		96,11,752.46	63,30,681.90
<u>MOVABLE ASSETS:</u>	4		
Fixed Deposit		50,921.00	50,921.00
Chemist		10,000.00	10,000.00
Jewellery & Bond		3,22,311.00	2,22,311.00
MF Mutual Fund (SIP)		30,000.00	30,000.00
P.S		20,000.00	20,000.00
Saving Deposit		56,000.00	56,000.00
		4,89,232.00	3,89,232.00
<u>CURRENT ASSETS, LOANS & ADVANCES:</u>			
<u>INVENTORIES:</u>	5		
Finished Stock		83,73,400.00	81,07,400.00
		83,73,400.00	81,07,400.00
<u>CASH AND BANK BALANCES:</u>	6		
Cash - in - hand (As Certified) :		32,275.00	52,436.71
Cash-at-Bank			
State Bank of India (S.B - 10179432397)		883.84	883.84
State Bank of India (S.B. - 10179401040)		9,101.99	6,177.23
Ujjain Bank (C.A. - 50135133059)		6,488.33	6,933.33
Carur Karur Vysya Bank (C.A. - 31121350000014444)		1,14,024.35	11,46,828.23
		1,30,498.51	11,60,822.63
		1,62,773.51	12,13,259.34
<u>OTHER CURRENT ASSETS:</u>	7		
Advance to Land Lord (Tinks Sutradhar)		2,00,000.00	-
Shri B. Majumder		1,00,000.00	-
Shri Banerjee (for Land Adv.)		11,00,000.00	11,00,000.00
Shri Motiman Sarkar		13,00,000.00	13,00,000.00
Shri Ram Home Construction		1,55,000.00	1,55,000.00
		28,55,000.00	25,55,000.00
Security Deposit (W.B.S.E.D.C.L)		19,719.00	19,719.00
		28,74,719.00	25,74,719.00
<u>OUTSTANDING LIABILITIES:</u>	8		
undry Creditors for Materials		12,90,950.00	32,43,006.00
udit Fees		29,500.00	29,500.00
		13,20,450.00	32,72,506.00

FOR: M/S. C.M. BANERJEE & CO.

Chartered Accountants

M/S. AMAL DAS

Amal Das
Proprietor



(CA-JOYDEEP BANERJEE)

Membership no.055798

FRN - 303079E

dated : 09.02.2021

office : Kolkata

Amal Das
Proprietor

362, Ghoshpara, Bally, Nischinda (E), Howrah - 711 227

SCHEDULE - 3

Schedule of Fixed Assets as on 31/03/2020

Name of the Assets	Balance as on 04-01-2019		Add During		Total	Depreciation		Total	Balance as on 31-03-2020
	Full Year	Half Year	Full Year	Half Year		Full Year	Half Year		
BLOCK - 0%									
Land & Building	7,00,000.00	-	-	-	7,00,000.00	-	-	-	7,00,000.00
Land	9,00,000.00	-	13,50,000.00	-	22,50,000.00	-	-	-	22,50,000.00
	16,00,000.00	-	13,50,000.00	-	29,50,000.00	-	-	-	29,50,000.00
BLOCK - 10%									
Furniture & Fixtures	9,477.00	-	-	-	9,477.00	948.00	-	948.00	8,529.00
BLOCK - 15%									
Tata Sumo Car	2,16,630.00	-	-	-	2,16,630.00	32,495.00	-	32,495.00	1,84,135.00
	18,26,107.00	-	13,50,000.00	-	31,76,107.00	33,443.00	-	33,443.00	31,42,664.00

Signed in terms of our separate report of even date
FOR: M/S. C.M.BANERJEE & CO.

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J. Banerjee

(CA-JOYDEEP BANERJEE)

Membership no.055798

FRN - 303079E

M/S. AMAL DAS

Amal Das

Proprietor

M/S. AMAL DAS
Amal Das
Proprietor

Dated : 09.02.2021

Place : Kolkata