

M. S. P. MISHRA & ASSOCIATES
CHARTERED ACCOUNTANT

234A JODHPUR GARDEN,
KOLKATA - 700018
PH: (033) 2412 8000
(M) 98300 2740



22 JUN 2019

AUDITOR'S REPORT

To
M/S. S. S. ENTERPRISE
Prop. Subal Chandra Halder
4/C, MONOHAR PUKUR ROAD,
RASHBEHARI,
Kolkata - 700029

We have Audited the attached Balance Sheet of **M/S. S. S. ENTERPRISE** as at 31st MARCH 2019 and the Trading and Profit & Loss Account for the year ended on that date annexed thereto.

These financial statements are the responsibility of the Auditee. 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 in 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.

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I) 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 .

II) In our opinion, proper books of account as required by law have been Not kept by the concern.

III) The Balance Sheet and Trading and Profit & Loss Account dealt with by this Reports are in agreement with the books of account.

IV) In our opinion the Trading and Profit & Loss Account dealt with this report comply with the accounting standards generally accepted in India.

V) In our opinion and to the best of our information and according to the Explanations given to us, the said accounts give the information required by the Law, in the manner so required and give a true and fair view in Conformity with the accounting principles referred to Section 145 of Income Tax Act, 1961.

- a) In the case of Balance Sheet, of the state of affairs of the concern as at 31st March 2019.
- b) In the case of Trading and Profit & Loss Account, Profit for the year ended on that date.

For M/S P.Mishra & Associates
Chartered Accountants
Firm Reg.No. 326536E

CA, Prajnana Mishra (FCA)
(Proprietor)
M.No - 059318

Date:
Place – Kolkata

S S ENTERPRISE

Prop. Subal Chandra Halder

(PAN No-ABKPH5147C)

4/C, MONOHAR PUKUR ROAD, RASHBEHARI, Kolkata - 700029

TRADING AND PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	AMOUNT		PARTICULARS	AMOUNT	
	Rs	Rs		Rs	Rs
Opening Stock		13715661.76	Sales Accounts		18416423.00
Finished Goods	508444.00		AMAR BARI GRIHANIRMAN	35000.00	
Work in Progress	13207217.76		Sale of FLat / Fakirpara	9600000.00	
Purchase Accounts		13440593.34	Sale of Flat / Jayrampur	8781423.00	
PURCHASE / FAKIR PARA	3000630.00		Closing Stock		10766216.50
PURCHASE / GARIA	3100000.00				
Purchase/ Jayrampur Jala Rd	7339963.34				
Direct Expenses		142305.00			
EXP / GARIA	142305.00				
Gross Profit c/o		1884079.40			
		1884079.40			
		<u>29182639.50</u>			<u>29182639.50</u>
Indirect Expenses		766766.82	Gross Profit b/f		1884079.40
Salary A/c	69200.00		Indirect Incomes		50540.38
Accounting Charges	36000.00		Interest on Savings A/c	376.00	
Advertisement / Just Dial	8500.00		Misc Income	16714.38	
Bank Charges	26346.86		Taxi Hire Receipt	33450.00	
Car Insurance	33028.00				
Car Up Keep	26160.00				
Cellphone Charges	31921.00				
Depreciation	175772.00				
Fuel Charges	42650.00				
Inspection Charges	21650.00				
Interest on Hdfc Per Loan	7504.00				
Interest on OD A/c	22539.96				
Interest on Term Loan	26585.00				
Interest on Car Loan	30410.00				
SALARY A/C.	50000.00				
Salary to Driver	154000.00				
Trade License	4500.00				
Nett Profit		1167852.96			
		1167852.96			
Total		1934619.78	Total		1934619.78

Subal Chandra Halder

(Prop)

Date: 12/04/2019

Place: Kolkata

In Terms of Our Report On Even Date

For P Mishra & Associates

Chartered Accountants

Firm Registered Number :- 326536E

Sd/

CA Brajnana Mishra (FCA)

Proprietor

Membership Number :- 059319

S S ENTERPRISE

Prop. Subal Chandra Halder

(PAN No-ABKPH5147C)

4/C, MONOHAR PUKUR ROAD, RASHBEHARI, Kolkata - 700029

BALANCE SHEET AS ON 31.03.2019

<u>LIABILITIES</u>	<u>AMOUNT</u> <u>Rs</u>	<u>AMOUNT</u> <u>Rs</u>	<u>ASSETS</u>	<u>AMOUNT</u> <u>Rs</u>	<u>AMOUNT</u> <u>Rs</u>
CAPITAL A/C			<u>Fixed Assets</u>		
Balance B/F	16,97,044.48		As per Annexure-I		19,25,741.27
Add: Net Profit	11,67,852.96		<u>Investment</u>		
	28,64,897.44		As per Annexure-II		4,42,000.00
<u>Less - Drawings T/Y</u>			<u>Currents Assets</u>		
Interest on Home Loan	1,02,501.00		<u>Loan & Advance</u>		
Bajaj Alliance	5,326.00		As per Annexure-III		15,67,086.43
LIC	28,306.00		Stock in Trade		1,07,66,216.50
Personal Drawings	2,23,694.00		(Certified and Verified by Proprietor)		
ISKON Donation 80G AAATIO	35,555.00				
		24,69,515.44	<u>Cash and Bank</u>		
Loans (Liability)			Allahabad Bank (8319)	10,594.00	
Syndicate Bank Loan A/c. No-227		1,52,217.77	Allahabad Bank (7944)	5,208.00	
Car Loan / Indus Ind	2,19,487.71		Hdfc Bank Ltd (4475)	724.69	
Hdfc Business Loan EMI	18,93,387.81		Hdfc Bank Ltd (2540)	1,43,489.07	
HDFC Car Loan/K-10 Alto	1,64,038.00		Kotak Mahindra (8254)	20.00	
Hdfc Home Loan/ Hiland Gre	12,74,387.00		State Bank of India	66.30	
Hdfc Per Loan	37,145.84		UCO Bank (7075)	1,241.17	
Term Loan (SBI-6500)	2,09,053.28				
		37,97,499.64			1,61,343.23
Current Liabilities			Cash In Hand		4,31,970.42
Advance Booking / Garia	23,00,000.00				
Advance for Flat Booking (Ra	65,75,125.00				
		88,75,125.00			
		1,52,94,357.85			1,52,94,357.85

For
Subal Chandra Halder

(Prop)

Date: 31.03.2019
Place: Kolkata

In Terms of Our Report On Even Date
For P Mishra & Associates
Chartered Accountants
Firm Registered Number :- 326536E

CA Prajnana Mishra (FCA)
Proprietor
Membership Number :- 059319

S S ENTERPRISE

Prop. Subal Chandra Halder

(PAN No-ABKPH5147C)

For The Year Ended 31st March 2019

Annexure-II -2: List of Investment	
Lake View Roof Right	190000.00
Mutual Fund	138000.00
Personal Assets	42000.00
RD A/c Allahabad Bank	72000.00
Grand Total	442000.00

Annexure-III -3: Loans & Advances (Assets)	
A/c 50170046980	4620.00
Hiland Green	1400000.00
ICICI Inova	5000.00
Interest Receivable On FC	143831.43
Mahindra Insurance	13635.00
Grand Total	1567086.43

Subal Chandra Halder
Proprietor

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S S ENTERPRISE

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(PAN No-ABKPH5147C)

Annexure-I: Schedule Of Depreciation For The Year Ended 31st March 2019

Serial Number	Particulars Of Assets	Opening Balance	Addition during the year	Sales During The Year	Written Down Value	Rate Of Depreciation	Depreciation Amount	Closing Balance
1	ALTO Car	2,91,023.25	-	-	2,91,023.25	15%	43653.00	2,47,370.25
2	BIKE	61,401.88	-	-	61,401.88	15%	9210.00	52,191.88
3	Flat Purchase From Uco Bank	6,54,840.00	-	-	6,54,840.00	0%	0.00	6,54,840.00
4	I.&Bld at 842/15 Upen Banj Rd Kol-60	6,84,550.00	-	-	6,84,550.00	0%	0.00	6,84,550.00
5	Swift D Zre Tour 1 / Taxi	4,09,698.14	-	-	4,09,698.14	30%	122909.00	2,86,789.14
Total		21,01,513.27	-	-	21,01,513.27		1,75,772.00	19,25,741.27

Subal Chandra Halder

M/S. P. MISHRA & ASSOCIATES

CHARTERED ACCOUNTANT

2/45 JOYDIPUR GARDEN,

KOLKATA - 700 045

TEL : 033 2429 6917

FAX : 9830024048

E-MAIL : P.MISHRA@PMAA.CO.IN



27 JUN 2018

AUDITOR'S REPORT

To

M/S. S. S. ENTERPRISE

Prop. Subal Chandra Halder

4/C, MONOHAR PUKUR ROAD,

RASHBEHARI,

Kolkata - 700029

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- a) In the case of Balance Sheet, of the state of affairs of the concern as at 31st March 2018.
- b) In the case of Trading and Profit & Loss Account, Loss for the year ended on that date.

Date:
Place – Kolkata

For M/S P.Mishra & Associates
Chartered Accountants
Firm Reg. No. 326536E

CA, Prajnana Mishra (FCA)
(Proprietor)
M.No - 059318

Subal Chandra Halder

Profit & Loss A/c

1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018	Particulars	1-Apr-2017 to 31-Mar-2018
Opening Stock		1,15,03,811.26 Sales Accounts	
Finished Goods	5,08,444.00	Closing Stock	1,37,15,661.76
Work in Progress	1,09,95,367.26	Finished Goods	5,08,444.00
Purchase Accounts	22,11,850.50	Work in Progress	1,32,07,217.76
PURCHASE - FAKIR PARA	6,50,000.00		
PURCHASE - GARIA	12,15,000.00		
Purchase - Rahim Ost	3,46,850.50		
Direct Expenses			
Gross Profit c/d	1,37,15,661.76		1,37,15,661.76
Indirect Expenses	12,16,811.22	Gross Profit b/f	
Salary A/c	5,38,600.00	Indirect Incomes	10,18,349.16
Bank Charges	14,622.49	Interest on Savings A/c	3,617.53
Car Up Keep	16,993.00	Misc Income	5,99,227.63
Depreciation	2,37,777.00	Rent Receipt	1,20,000.00
Dishonour CHEQ	590.00	Taxi Hire Receipt	2,95,504.00
Interest on Hdfc Per Loan	23,847.83	Nett Loss	1,98,462.06
Interest on OD A/c	23,768.62		
Interest on Term Loan (SBI-6500)	53,324.28		
Interest on Car Loan	65,356.00		
KOLKATA MUNICIPAL CORP	2,11,932.00		
LEGAL FEES	10,000.00		
Salary / Susanta Bose	15,000.00		
Subscription / Sporting Club	5,000.00		
Total	12,16,811.22	Total	12,16,811.22

For
Subal Chandra Halder

(Prop)

Subal Chandra Halder

Date:

Place: Kolkata

In Terms of Our Report On Even Date
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(PAN No-ABKPH5147C)

4/C, MONOHAR PUKUR ROAD, RASHBEHARI, Kolkata - 700029

BALANCE SHEET AS ON 31.03.2018

LIABILITIES	AMOUNT Rs	AMOUNT Rs	ASSETS	AMOUNT Rs	AMOUNT Rs
Capital Account			Fixed Assets		2101513.27
As per Last A/c.	2360008.75		Alto 800	291023.25	
	<u>2360008.75</u>		Bike	61401.88	
Less - personal Drawings	145909.21		Flat Purchase From Uco Bank	654840.00	
Less - L C	113947.00		L&Bld at 842/15 Upen Banj R	684550.00	
Less - Self Assessment Tax	87170.00		Swift D Zre Tour 1 / Taxi	<u>409698.14</u>	
Less - Interest on Home Loan	<u>117476.00</u>		Investments		360000.00
	464502.21		Lake View Roof Right	135000.00	
Less - Net Loss	<u>198462.06</u>		Mutual Fund	111000.00	
		1697044.48	Personal Assets	42000.00	
			RD A/c Allahabad Bank	<u>72000.00</u>	
Loans (Liability)		4258397.75	Current Assets		
Bank OD A/c			Closing Stock		13715661.76
Secured Loans	191074.11		Loans & Advances (Asset)		1564794.43
Bajaj Auto			Loan AND Advance		1429969.58
Car Loan / Indus Ind	261250.71		Bank Accounts		173212.47
Hdfc Business Loan EMI	1893387.81		Cash-in-hand		1496070.72
HDFC Car Loan/K-10 Alto	201763.00				
Hdfc Home Loan/ Hiland Gr	1284812.00				
Hdfc Per Loan	93801.84				
Mahindra & Mahindra					
Sundaram Finance					
Term Loan (Allahabad: 50197843498)					
Term Loan (SBI-6500)	<u>332308.28</u>				
Current Liabilities		14885780.00			
Sundry Creditors	-2621768.00				
Advance Booking / 38A Jayr	2741000.00				
ADVANCE BOOKING FAKIRP	2201000.00				
Advance for Flat Booking (R	6575125.00				
Advance Booking / Fakirpar	5990423.00				
Total		2,08,41,222.23	Total		2,08,41,222.23

Subal Chandra Halder

(Prop)

Date:

Place: Kolkata

In Terms of Our Report On Even Date

For P Mishra & Associates

Chartered Accountants

Firm Registered Number :- 326536E

CA Prajnana Mishra (FCA)

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Membership Number :- 059319