

AUDIT REPORT & ACCOUNTS

For the year ended 31st March 2020.

RANJIT APARTMENT
171, LASKARPUR
GARIA, KOL -700084

M/S. B.K. PODDAR & CO.

10, Sreerampur Road North, Kolkata - 700 084.

B.K. PODDAR & CO.

Bijay Krishna Poddar

Partner

SANTOSH BHAUMIK & CO.

CHARTERED ACCOUNTANTS

1, Netaji Subhas Road, 2nd Floor, Kolkata - 700001.

Phone: 2248-3051,

e-mail: sant3051@yahoo.com

sant3051@gmail.com



SANTOSH BHAUMIK & CO.

CHARTERED ACCOUNTANTS

1, Netaji Subhash Road, Kolkata - 700 001, Telefax : 22483051
Mobile :- 9874842852 E-mail :- sant3051@gmail.com / sant3051@yahoo.com
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AUDIT REPORT

We have audited the attached Balance Sheet of B.K. PODDAR & CO. (PAN: AAVFB9304K) 10, Sreerampur Road North, Kolkata – 700084 as at 31st March '2020 and annexed Trading and Profit & Loss Account for the period from 10th December, 2019 to 31st March, 2020.

In our opinion and to the best of our information and explanations given to us, the said Balance Sheet and Profit & Loss Account exhibits a true and fair view :-

- i) In case of Balance Sheet, of the state of affairs as at 31st March, 2020; and
- ii) In case of Profit & Loss Account of the Profit of the firm for the period 10-12-2019 to 31-03-2020.

Place: Kolkata
Date: 19th February'2021.



For **SANTOSH BHAUMIK & CO.**

Chartered Accountants

FRN [ICAI]: 322039E

A. Bhaumik
(CA. S.K. Bhaumik)

Partner

[Membership No.-013196]

[UDIN: 21013196AAAAAL5346]

RANJIT APARTMENT
171, LASKARPUR
GARIA, KOL -700084

B.K. PODDAR & CO.

Brijendra Krishna Poddar
Partner

B.K. PODDAR & CO.
10, SREERAMPUR ROAD NORTH, KOLKATA- 700 084.

BALANCE SHEET AS AT 31ST. MARCH 2020.

CAPITAL & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
<u>PARTNERS' CAPITAL ACCOUNTS:</u>			<u>FIXED ASSETS:</u>		
<u>Sri. Bijoy Krishna Poddar</u>			<u>Furniture & Fixture</u>		
Introduced	4,10,000.00		At Cost (12-12-2019)	9,600.00	
Add: Salary as Partner	48,000.00		Less: Depreciation @ 10%	<u>480.00</u>	9,120.00
Add: Share of Profit	<u>2,789.00</u>	4,60,789.00	<u>CURRENT ASSETS:</u>		
<u>Smt. Rina Poddar</u>			<u>Work-in Progress</u>		
Introduced	3,00,000.00				15,59,400.00
Add: Salary as Partner	12,000.00		<u>LOANS & ADVANCES:</u>		
Add: Share of Profit	<u>697.00</u>	3,12,697.00	Advance to Suppliers	3,82,578.00	
<u>CURRENT LIABILITIES:</u>			Deposit	1,50,000.00	
Advance from Customers	14,49,140.00		Advance to Labour	<u>51,618.00</u>	5,84,196.00
Legal Charges	10,000.00		<u>CASH-AT-BANK:</u>		
Audit Fee	12,500.00		<u>Bandhan Bank- 10200001019659</u>		
Accounting Charges	6,000.00		<u>(IFSC- BDBL0001345)</u>		
Sundry Creditors for Goods	<u>1,01,500.00</u>	15,79,140.00	<u>CASH-IN-HAND:</u>		
<u>PROVISIONS:</u>					1,62,885.00
For Income Tax Asst Year 2020-21		1,582.00			
₹. 23,54,208.00			₹. 23,54,208.00		

Signed in terms of our Report of even date.

Dated, Kolkata,
The 19th February, 2021.



RANJIT APARTMENT
171, LASKARPUR
GARIA, KOL -700084

B. K. PODDAR & CO.

Bijoy Krishna Poddar
Partner

B.K. PODDAR & CO.

Bijoy Krishna Poddar
Partner

For **SANTOSH BHAUMIK & CO.,**
Chartered Accountants
FRN [ICAI]: 322039E

S. Bhaumik
(CA. S.K.BHAUMIK.)
PARTNER

[Membership No.-013196]
[UDIN: 21013196AAAAAL5346]

B. K. PODDAR & CO.

Rina Poddar
Partner

TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD FROM 10TH DECEMBER 2019 TO 31ST MARCH 2020.

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To, Materials Purchased	6,73,174.00	By, Work -in- Progress	15,59,400.00
" Labour Charges	2,23,000.00		
" Site Expenses	3,16,500.00		
" Sanction Fee	1,69,000.00		
" Architect Fee	45,000.00		
" Gross Profit c/d	1,32,726.00		
	₹. 15,59,400.00		₹. 15,59,400.00
To, Printing & Stationery	4,225.00	By, Gross Profit b/d	1,32,726.00
" Legal Charges	25,000.00		
" Trade Licence	1,150.00		
" Profession Tax	300.00		
" Accounting Charges	24,000.00		
" Bank Charges	3.00		
" Audit Fees	12,500.00		
" Depreciation	480.00		
" Book Profit c/d	65,068.00		
	₹. 1,32,726.00		₹. 1,32,726.00
To, <u>Salary to Partner:</u>		By, Book Profit b/d	65,068.00
Sri.Bijoy Krishna Poddar 48,000.00			
Smt. Rina Poddar <u>12,000.00</u> 60,000.00			
" Net Profit c/d 5,068.00			
	₹. 65,068.00		₹. 65,068.00
To, Provision for Income Tax	1,582.00	By, Net Profit b/d	5,068.00
<u>Balance Transferred to Partner's Capital:</u>			
Sri.Bijoy Krishna Poddar 2,789.00			
Smt. Rina Poddar <u>697.00</u> 3,486.00			
	₹. 5,068.00		₹. 5,068.00

Signed in terms of our Report of even date.

Dated, Kolkata,
The 19th February, 2021.

RANJIT APARTMENT
171, LASKARPUR
GARIA, KOL -700084



For **SANTOSH BHAUMIK & CO.,**
Chartered Accountants
FRN [ICAI]: 322039E

A. Bhaumik
(CA. S.K.BHAUMIK.)
PARTNER

[Membership No.-013196]
[UDIN: 21013196AAAAAL5346]

B. K. PODDAR & CO.

Bijoy Krishna Poddar
Partner

B. K. PODDAR & CO.

Rina Poddar
Partner

B.K. PODDAR & CO.

Bijoy Krishna Poddar
Partner

B.K. PODDAR & CO.
10, SREERAMPUR ROAD NORTH, KOLKATA-700 084.

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDED 31st. MARCH, 2020.

Net Profit as per Profit & Loss Account		5,068.00
Taxable Income	Rs.	<u>5,068.00</u>
Rounded Off u/s 288A	Rs.	<u>5,070.00</u>
Tax on Total Income of Rs. 5,070.00 @ 30%		1,521.00
Add: Education & Health Cess @ 4%		<u>61.00</u>
		1,582.00
Add: Interest u/s 234A	30.00	
Add: Interest u/s 234F	<u>1,000.00</u>	<u>1,030.00</u>
Tax Payable		2,612.00
Tax Paid u/s 140A		<u>2,612.00</u>
Balance	Rs.	<u>Nil</u>

RANJIT APARTMENT
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B. K. PODDAR & CO.

Brijan Krishna Podder
Partner

B.K. PODDAR & CO.

Brijan Krishna Podder
Partner