



AUDITORS' REPORT

To The Partners of
M/S MULTILINE GROUP

We have audited the attached Balance Sheet of **M/S MULTILINE GROUP of 128, KATYANITALA STREET, JAGADDAL, KOLKATA- 700151** as at **31st March 2018**, and also the profit and Loss Account for the year ended on that dated annexed thereto. This Financial Statement is the responsibility of the Firm's Management.

Our responsibility is to express an opinion on this Financial Statements based on our Audit. We have conducted our 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 Statement. An Audit also included 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.

Further to our comments, read with the Notes on Accounts, we report that:

- i. We have obtained, all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our Audit
- ii. In Our opinion, proper books of account as required by Law have been kept by the Firm So far as appears from our examination of those books.
- iii. The Balance Sheet and the Profit and Loss Account dealt with by the Report are in agreement with the books of accounts
- iv. In Opinion, the Balance Sheet and the profit and Loss Account dealt with by this Report comply, to the extent applicable, with the Account Standards issued by the institute of Chartered Accountants of India;
- v. In Our opinion and to the best of our information and according to the explanations given to us; the said Accounts given 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 of Affairs of the Firm as at 31st March 2018; and
 - b) In the case of the Profit and Loss Account, of the Firm Total Expenses for the year are transferred to Work-in-Progress for the year ended on that date.

For Bhavini Jain & Associates
Chartered Accountants

Bhavini Jain



Bhavini Jain

Proprietor

Firm Registration No- 329325E

Membership No- 065405

Place: Kolkata

Date: 26th August, 2019

MULTILINE GROUP
128, KATYANITALA STREET, JAGADDAL
KOLKATA -700151

Balance Sheet as at 31st March, 2018

Liabilities	Amount	Assets	Amount	Amount
Capital Account		Current Assets		
Pawan Agarwal(Partner)	200,000.00	Cash-in-Hand	10,000.00	
Pratistha Ghosh (Partner)	200,000.00	Bank Accounts	14,745.44	24,745.44
Subhajit Chakraborty (Partner)	200,000.00			
Loans (Liability)		Closing Stock		
Advance for Flat Booking	4,004,220.00	Work- in- Progress	14,431,544.56	14,431,544.56
Diti Aich	600,000.00			
Loan from Relatives	6,403,270.00			
Pranab Kanti Roy	700,000.00			
Mira Saha	2,148,800.00			
Total		Total		14,456,290.00
				14,456,290.00

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Bhavini Jain & Associates
Chartered Accountants



Bhavini Jain

Bhavini Jain
Proprietor

Firm Registration No- 329325E

Membership No- 065405

Place: Kolkata

Date: 26th August, 2019

MULTILINE GROUP
128, KATYANITALA STREET, JAGADDAL
KOLKATA -700151

Profit & Loss A/c for the year ended 31st March, 2018

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Stock					
Work In Progress					
To Purchase Accounts					
Cement	741,200.00				
Iron Purchase	1,096,700.00				
Sand	863,465.00				
Stone Chips	819,905.00				
White Sand	155,000.00				
Other Materials	729,084.00				
		4,405,354.00			
To Direct Expenses					
Labour Charges	2,501,700.00				
		2,501,700.00			
To Indirect Expenses					
Advertisement Expenses	90,000.00				
Salary	444,000.00				
Bank Charges	3,425.30				
		537,425.30			
Total		14,431,544.56	Total		14,431,544.56

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Bhavini Jain & Associates
Chartered Accountants



Bhavini Jain

Bhavini Jain

Proprietor

Firm Registration No- 329325E

Membership No- 065405

Place: Kolkata

Date: 30th August, 2019

M/S MULTILINE GROUP
128, KATYANITALA STREET, JAGADDAL,
KOLKATA-700151

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AND PROFIT & LOSS
ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

1. SIGNIFICANT ACCOUNTING POLICIES:

- a. **GENERAL** : The accounts have been prepared under the Historical Cost convention on the basis of a going concern with Revenue recognized and expenses accounted on the basis of their accrual, including provisions/adjustments for committed obligations and amounts determined as payable or receivable during the year.
- b. **FIXED ASSETS**: The firm has not acquired any Fixed Assets till date.
- c. **SALES**: Sales are recognized at the time of delivery of goods.
- d. **INVENTORY**: Closing Stocks are valued at lower of cost or net realizable value, as on the Balance Sheet date. The cost of stock of goods comprises the cost of purchase of goods and other acquisition expenses.

2. NOTES ON ACCOUNTS ::

- a. There has been no change in the Accounting Policies in comparison to earlier years.
- b. Extraordinary items Debited/Credited to this accounting period – Nil
- c. The balances of parties in Sundry Debtors & Creditors are subject to confirmation of the parties concerned.

For Bhavini Jain & Associates
Chartered Accountants

Bhavini Jain



Bhavini Jain

Proprietor

Firm Registration No- 329325E

Membership No- 065405

Place: Kolkata

Date: 26th August, 2019