



AUDIT REPORT

We have examined the balance sheet as at 31st March 2022, and the profit and loss account for the year ended on that date, attached herewith, of **M/S MAA DURGA ENTERPRISE, PLOT NO. 1314, GROUND FLOOR, MOUJA HURLUNG, PO - TELCO WORKS, JAMSHEDPUR, JHARKHAND - 831004, PAN - AAOP19212B.**


1. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained.
2. (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the assessee so far as appears from our examination of the books.
3. (A) In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and
 - (ii) In the case of the profit and loss account of the loss of the assessee for the year ended on that date.

Place : JAMSHEDPUR

Date : 07/09/2022

UDIN : 22429656AREGZP9262

For, C A R V S & ASSOCIATES
Chartered Accountants


(CA Ravi Kumar Gupta)
Partner

M.NO.429656
F. NO. - 017305C



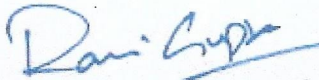
M/S MAA DURGA ENTERPRISE
PLOT NO. 1314, GROUND FLOOR, MOUZA HURLUNG
P.O. TELCO WORKS, JAMSHEDPUR - 831019

BALANCE SHEET AS ON 31.03.2022

CAPITAL & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
Capital A/c :		Loans & Advances	
Opening	646,780.22	Labour Cess Zila Parishad	186,766.00
Add : Capital Introduced	120,000.00	Lingam Vijay Sagar	2,649,000.00
	<u>766,780.22</u>		
Less : Drawings	-	Current Assets	
Closing Capital	<u>766,780.22</u>	Construction WIP	2,376,606.16
		Gst Input	9,344.68
Unsecured Loans		Advance to Creditors	7,328.87
Premlata/R Prasad	3,092,000.00	Bank Accounts	6,236.51
Umesh Prasad Barnwal	1,019,000.00	Cash in Hand	49,264.00
Lingam Vijay Laxmi	200,000.00		
Lingam Vijay Sagar	186,766.00		
Sagar Farm Fresh	20,000.00		
	<u>5,284,546.22</u>		<u>5,284,546.22</u>

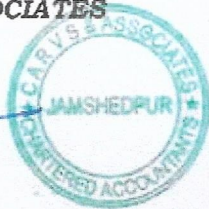
IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

For, M/S C A R V S & ASSOCIATES
Chartered Accountants



(CA RAVI KUMAR GUPTA)
(Partner)

M.No.- 429656
FRN NO. 017305C



M/S MAA DURGA ENTERPRISE
MAA DURGA ENTERPRISE



PROPRIETOR Proprietor

Date : 07/09/2022

Place : Jamshedpur

UDIN - 22429656AREGZP9262

M/S MAA DURGA ENTERPRISE
PLOT NO. 1314, GROUND FLOOR, MOUZA HURLUNG
P.O. TELCO WORKS, JAMSHEDPUR - 831019

PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	-	By Contract Job	
" Purchases	1,399,381.74	" Closing WIP	1,720,352.72
" Direct Expenses	235,934.00		
" Gross Profit	85,036.98		
	<u>1,720,352.72</u>		<u>1,720,352.72</u>
" Bank Charges	704.62	" Gross Profit	85,036.98
" Consultancy Charges	7,000.00		
" RERA Charges	1,977.00		
" Donation	2,000.00		
" Printing & Stationery	3,685.00		
" Puja Expenses	24,268.00		
" Salary	45,000.00		
" Misc. Expenses	401.00		
" Round Off	1.36		
	<u>85,036.98</u>		<u>85,036.98</u>

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

For, M/S C A R V S & ASSOCIATES
Chartered Accountants

Ravi Gupta

(CA RAVI KUMAR GUPTA)

(Partner)

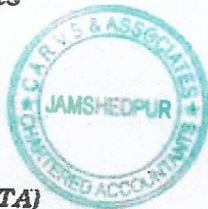
M.No.- 429656

FRN NO. 017305C

Date : 07/09/2022

Place : Jamshedpur

UDIN - 22429656AREGZP9262



M/S MAA DURGA ENTERPRISE

MAA DURGA ENTERPRISE

PROPRIETOR

Proprietor

M/S MAA DURGA ENTERPRISE
(Prop. L. Vijay Sagar)
PLOT NO. 1314, GROUND FLOOR, MOUZA HURLUNG
P.O. TELCO WORKS, JAMSHEDPUR - 831019

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES (FORMING PART OF TRADING AND PROFIT & LOSS ACCOUNT AND BALANCE SHEET

A. BUSINESS OVERVIEW

The Concern is a Proprietorship Firm engaged in Construction business, but there was no business transaction conducted during the year.

B. SIGNIFICANT ACCOUNTING POLICIES

1. The accounting policies, which are material or critical in determining the results of the operations for the year or financial position are set out in the financial statements and are consistent with generally accepted Principles. The fundamental accounting assumptions of Going Concern, Consistency and accrual are followed.
2. There is no Inventory at the beginning or at the end of the financial year, hence this ICDS is not applicable to assessee and consequently no disclosure is required under ICDS.
3. Since the assessee is engaged in the activities of construction contracts and no business transaction is performed during the year, hence this ICDS is not applicable to assessee and consequently no disclosure is required under ICDS.
4. Revenue is recorded net of trade discounts & Rebates. Revenue from sale of products is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer. Since no Revenue is generated during the year this ICDS is not applicable.
5. Fixed Assets are stated at their original cost including freight, duties, taxes and other incidental Expenses related to acquisition and installation less depreciation. Depreciation on Fixed Assets is charged at the rates prescribed under Income Tax Act, 1961. Since no Fixed Assets available in Financial statements hence this ICDS is not applicable.
6. The assessee has not received any Government grant during the Previous Year, thus there is no disclosure required under ICDS.
7. No Borrowing Cost is Capitalized during the year. All other borrowing Costs are charged to the Statement of Profit & Loss for the Period for which they are incurred.



MAA DURGA ENTERPRISE

Proprietor

8. All known liabilities recorded in the financial statements and provision have been made in the accounts for all known losses and claims of material amounts. Contingent Assets & Liability Rs. Nil (Previous Year Nil). Since no Provisions or Contingent Liabilities have been recognized and thus no disclosure are required in terms of the para 21(1) of ICDS.

9. There have been no events subsequent to the balance sheet date, which require adjustments of, or disclosure in the financial statements on notes thereto.

10. The financial statements are free of material misstatements, including omissions.

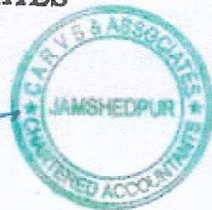
C. NOTES TO ACCOUNTS-

1. Expenses which are not directly attributable to the business, hasn't been recognized in Profit & Loss A/c.
2. Deferred Tax asset/liability has not been recognized during the year.

IN TERMS OF OUR REPORT OF EVEN DATE ATTACHED

For, M/S C A R V S & ASSOCIATES
Chartered Accountants

Ravi Gupta



(CA RAVI KUMAR GUPTA)

(Partner)

M.No.- 429656

FRN NO. 017305C

Date : 07/09/2022

Place : Jamshedpur

M/S MAA DURGA ENTERPRISE

MAA DURGA ENTERPRISE

PROPRIETOR

Atul K.
Proprietor