

AUDITORS' REPORT
TO THE PARTNERS' OF SASA CONSTRUCTION

We have audited the Balance Sheet of Sasa Construction at Boalia, Garia Station, Kolkata - 700 0084 as at 31st March, 2022 and the annexed Profit & Loss Account for the year ended on that date. These financial statements are the responsibility of the management of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further 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) The Balance sheet and the Profit & Loss Account dealt with by this report are in agreement with the books of account.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the schedules attached and read with the Accounting policies and notes forming part of accounts give a true and fair view :
 - i) in the case of Balance sheet of the state of affairs of the firm as at 31st March, 2022
 - ii) In the case of Profit & Loss account, of the Profit for the year ended on that date.

Place : Kolkata.

Date : 08 JUL 2022

For SHAHA & CO.
Chartered Accountants,
Reg. No. 301082E

M. Ghose
(Radhumita Ghose)
Partner.
M. No. 052550
UDIN -22052550AKNWAG7852

SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084
BALANCE SHEET AS AT 31ST MARCH 2022

Previous Year
Rs P.

Rs P

Rs P

Previous Year
Rs P.

Rs P

Rs P

LIABILITIES :

PARTNER'S CAPITAL A/C

1,483,011.70 As per Schedule - 'A'

560,000.00 **Loan & Advances(Schedule - A2)**

Current Liabilities

1,100,000.00 Advance against Booking 0.00
Rent payables 2,400.00
11,800.00 Audit fees 11,800.00
4,000.00 Accounting Charges. 5,000.00

3,158,811.70

2,345,196.70

560,000.00

19,200.00

2,924,396.70

ASSETS

FIXED ASSETS:

25,112.00 **Furniture & Fixture**
As per last Account
Less Depreciation

25,112.00
2,511.00

22,601.00

SECURITY DEPOSIT(WBS EDCL)

9,537.00

CURRENT ASSETS :

1,835,000.00 **Loan & Advances**
Advance to Party(Schedule - A1)

2,110,000.00

Cash & Bank Balances :

81,480.00 **Cash in Hand**
Cash at Bank
1,217,219.70 ICICI Bank Cu. Account

50,314.00
731,944.70

782,258.70

3,158,811.70

2,924,396.70

As per our report of even date.



Shaha & Co.

SHAHA & CO.
CHARTERED ACCOUNTANTS

REG. NO. 301082E

UDIN -22052550AKNWAG7852

10, Old Post Office Street,
Kolkata - 700 001

08 JUL 2022

SASA CONSTRUCTION

Partner

Partner



SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084
Profit & Loss Account for the year ended 31st March, 2022

Previous Yr
Rs P

Rs P

Previous Yr.
Rs P

Rs P

786,964.00	To Project Expenses. (Sch - B)	1,597,619.00	-	By Flat Booking Money	2,378,400.00
4,000.00	" Accounting Charges.	7,000.00			
97,000.00	" Rent	280,800.00	40,900.00	" Miscellaneous Receipts	11,200.00
11,800.00	" Audit Fees.	11,800.00			
2,460.30	" Bank Charges.	-			
35,000.00	" Brokerage	-		" Balance Being Net Loss	
46,520.00	" Donation & Subscription	17,370.00	1,092,988.30	carried down.	
5,140.00	" Electricity Charges.	21,474.00			
8,320.00	" General Expenses	2,672.00			
83,060.00	" Legal Expenses.	34,622.00			
3,168.00	" Licence & Taxes.	500.00			
2,292.00	" Office Expenses	5,980.00			
1,912.00	" Misc. Expenses.	-			
28,000.00	" Registration Fees	20,000.00			
-	" Pistage Charges	600.00			
6,667.00	" Printing & Stationery	1,497.00			
1,200.00	" Profession Tax.	600.00			
962.00	" Repair & Maintenance.	5,224.00			
-	" Security Expenses.	23,280.00			
-	" Tea & Tiffin	21,035.00			
6,685.00	" Travelling & Conveyance.	22,831.00			
2,738.00	" Depreciation	2,511.00			
	" Balance being Net Profit				
	Carried down.	312,185.00			
<u>1,133,888.30</u>		<u>2,389,600.00</u>	<u>1,133,888.30</u>		<u>2,389,600.00</u>

As per our report of even date.

10, Old Post Office Street,
Kolkata - 700 001
the 08 JUL 2022



SHAHA & CO.
REGISTERED ACCOUNTANTS
REG. NO. 301082E
UDIN -22052550AKNWAG7852

SASA CONSTRUCTION

Shahat W
Partner



SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084
Profit & Loss Account for the year ended 31/03/2022

Previous Yr.
Rs. P.

Rs. P.

Previous Yr.
Rs. P.

Rs. P.

1,092,988.30 To Balance b/d

" Share of Profit transferred to
Partners' Capital Account

- Mr. Abhiji Naskar
- Mrs. Apama Dhara
- Mr. Sirajul Mistry
- Mrs. Smriti Poddar

78,046.25 273,247.08
78,046.25 273,247.06
78,046.25 273,247.08
78,046.25 273,247.08

1,092,988.30

312,185.00

1,092,988.30

By Balance b/f

312,185.00

" Share of Loss transferred to
Partners' Capital Account

- Mr. Abhiji Naskar
- Mrs. Apama Dhara
- Mr. Sirajul Mistry
- Mrs. Smriti Poddar

312,185.00

10, Old Post Office Street,
Kolkata - 700 001
the 08 JUL 2022.

As per our report of even date.
Shahak
SHAHA & CO.
CHARTERED ACCOUNTANTS
REG. NO. 301082E
UDIN -22052550AKNWAG7852

SASA CONSTRUCTION

Abhiji Naskar
Partner

SASA CONSTRUCTION
CAPITAL ACCOUNT, AS ON 31.03.2022

SCHEDULE - A

Sl No.	Name of the Partner		Opening Balances as on 01.04.2021	Capital Introduced during the year	Share of Profit for the year	Balance as on 31.03.2022
1	2		3	4	5	6
1	Mr. Abhijit Naskar		326,752.92	50,000.00	78,046.25	454,799.17
2	Mrs. Aparna Dhara		451,752.94	150,000.00	78,046.25	679,799.19
3	Mr. Sirajul Mistry		277,752.92	200,000.00	78,046.25	555,799.17
4	Mrs. Smriti Poddar		426,752.92	150,000.00	78,046.25	654,799.17
			1,483,011.70	550,000.00	312,185.00	2,345,196.70



SASA CONSTRUCTION

Abhijit Naskar
Partner



SASA CONSTRUCTION
CAPITAL ACCOUNT, AS ON 31.03.2022

SCHEDULE - B

PROJECT EXPENSES :

Construction Expenses.	10,105.00
Materials Purchase	1,385,299.00
Land Conversion fees.	20,000.00
Labour Charges.	169,515.00
Machine Hire Charges.	12,700.00
	<u>1,597,619.00</u>

SCHEDULE - A1

LOAN & ADVANCES
ADVANCES TO PARTY

Manish Kumar Singh	50,000.00
Priyasha Adv. A/c.	125,000.00
Rana Majumdar	1,835,000.00
S s Enterprise	100,000.00
	<u>2,110,000.00</u>

SCHEDULE - A2

LOANS

Firoza Bibi Loan A/c	135,000.00
Jkhuma Naskar Adv. A/c	40,000.00
Prabir Dhara Adv. A/c	135,000.00
Rakhi Mukherjee Adv. A/c	20,000.00
Ratan Poddere Adv. A/c	115,000.00
Satab Mistry Loan A/c	115,000.00
	<u>560,000.00</u>



SASA CONSTRUCTION
Abhinav
Partner

SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084

Notes forming part of the accounts
for the year ended 31.03.2022

Significant Accounting Policies :

- a) **Accounting Convention :**
The accounts are drawn on historical cost basis and have been prepared in accordance with the applicable accounting standards. Accounts have been prepared on Mercantile basis.
- b) **Revenue Recognition :**
Revenue on projects is recognised on accrual basis.

