

SHAHA & CO.
Chartered Accountants

10, Old Post Office Street,
Kolkata - 700 001

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, 2023 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, 2023
 - ii) In the case of Profit & Loss account, of the Profit for the year ended on that date.

Place : Kolkata.

Date : 20 JUL 2023



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

M. Ghose
(Madhumita Ghose)
Partner.

M. No. 052550
UDIN -23052550BGYQOM7588

SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084

Notes forming part of the accounts
for the year ended 31.03. 2023

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.



SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA -700084
BALANCE SHEET, AS AT 31ST MARCH, 2023

[illegible]

As per our report of even date.

FOR SHAHA & CO.
REGISTERED ACCOUNTANTS
REG. NO. 301082E

UDIN -23052550BG YQOM7588

10, Old Post Office Street,
Kolkata - 700 001

the 20 JUL 2023

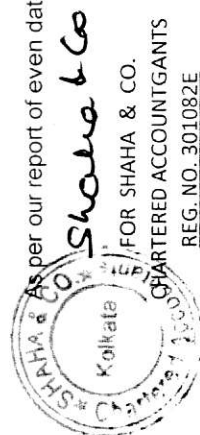
SASA CONSTRUCTION

BOALIA, GARIA STATION, KOLKATA - 700084

Profit & Loss Account for the year ended 31st March, 2023

Previous Year.		Rs.		P.		Previous Year.		Rs.		P.	
Rs.	P.					Rs.	P.			Rs.	P.
1,597,619.00		To	Project Expenses (Sch. - B)			2,378,400.00		By	Flat Booking Money	7,884,713.00	
7,000.00		"	Accounting Charges			34,000.00					
280,800.00		"	Rent			27,600.00					
11,800.00		"	Audit Fees			23,600.00			Miscellaneous Receipts	13,380.00	
-		"	Bank Charges			5,664.00					
-		"	Bank Interest			5,884.00					
17,370.00		"	Donation & Subscription			26,608.00					
21,474.00		"	Electricity Charges			9,496.00					
-		"	Electrical Expenses			6,691.00					
2,672.00		"	General Expenses			73,911.00					
-		"	Machine Hire Charges			4,400.00					
-		"	Mutation Charges			58,700.00					
34,622.00		"	Legal Expenses			67,720.00					
500.00		"	Licence & Taxes			1,470.00					
5,980.00		"	Office Expenses			-					
-		"	Misc. Expenses			500.00					
-		"	Filing Fees			4,000.00					
20,000.00		"	Registration Fees			-					
-		"	Partners' Remuneration			192,000.00					
600.00		"	Postage & Courier Charges			350.00					
1,497.00		"	Printing & Stationery			5,097.00					
600.00		"	Profession Tax			500.00					
5,224.00		"	Repair & Maintenance			7,635.00					
23,280.00		"	Security Expenses			61,000.00					
-		"	Shifting Charges			276,000.00					
-		"	Soil testing charges			18,500.00					
21,035.00		"	Tea & Tiffin			36,685.00					
22,831.00		"	Travelling & Conveyance			12,113.00					
2,511.00		"	Depreciation			2,260.00					
312,185.00		"	Balance being Net Profit			670,848.00					
		"	Carried down								
2,389,600.00						2,389,600.00					
7,898,093.00						7,898,093.00					

As per our report of even date.

10, Old Post Office Street,
Kolkata - 700 001

the 20 JUL 2023

UDIN - 23052550BGYQOM7588

SASA CONSTRUCTION
BOALIA, GARIA STATION, KOLKATA - 700084
Profit & Loss Account for the year ended 31/03/2023

Rs. P.

Previous Year.
Rs. P.

Rs. P.

Previous Year.
Rs. P.

670,848.00

312,185.00 By Balance b/f

To Balance b/d

" Share of Profit transferred to
Partners' Capital Account

78,046.25	Mr. Abhijit Naskar	167,712.00
78,046.25	Mrs. Aparna Dhara	167,712.00
78,046.25	Mr. Sirajul Mistry	167,712.00
78,046.25	Mrs. Smriti Podder	167,712.00

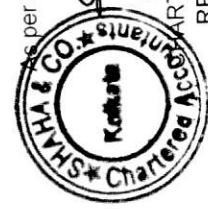
670,848.00

312,185.00

670,848.00

312,185.00

As per our report of even date.



Shaha & Co

10, Old Post Office Street,
Kolkata - 700 001
the **20 JUL 2023**

SHAHA & CO.
CHARTERED ACCOUNTANTS
REG. NO. 301082E

UDIN -23052550BGYQOM7588

SASA CONSTRUCTION
CAPITAL ACCOUNT, AS ON 31.03.2023

SCHEDULE - A

Sl No.	Name of the Partners	Opening Balances as on 01.04.2022	Capital Introduced During the year	Partners; Remuneration	Share of Profit for the year	Balance as on 31.03.2023
1	2	3		4	5	6
1	Mr. Abhijit Naskar	454,799.17	112,500.00	48,000.00	167,712.00	783,011.17
2	Mrs. Aparna Dhara	679,799.19	262,500.00	48,000.00	167,712.00	1,158,011.19
3	Mr. Sirajul Mistry	555,799.17	262,500.00	48,000.00	167,712.00	1,034,011.17
4	Mrs. Smriti Podder	654,799.17	162,500.00	48,000.00	167,712.00	1,033,011.17
		2,345,196.70	800,000.00	192,000.00	670,848.00	4,008,044.70



SASA CONSTRUCTION
CAPITAL ACCOUNT, AS ON 31.03.2023

SCHEDULE - B

PROJECT EXPENSES :

Carrying Charges	44,200.00
Construction Expenses	653,155.00
Conversion Charges	12,000.00
Door & Window	264,660.00
Electrical Installation Work	60,000.00
Grill	120,000.00
Hire Charges	8,300.00
Labour Charges	52,915.00
Lift	115,000.00
Marble & Tiles Expenses	483,160.00
Material Purchase	3,880,311.00
Plumbing & Sanitary	125,576.00
Plan Sanction Charges	80,036.00
Purchase of Earth	63,000.00
Transformer Installation Charges	302,548.00
	<u>6,264,861.00</u>

SCHEDULE - A1

LOAN & ADVANCES
ADVANCES TO PARTY

Rana Majumdar	1,485,000.00
	<u>1,485,000.00</u>

SCHEDULE - A2

LOANS (LIABILITIES)

Firoza Bibi	135,000.00
Jhuma Naskar	40,000.00
Prabir Dhara	205,000.00
Rakhi Mukherjee	20,000.00
Ratan Podder	315,000.00
Satab Mistry	115,000.00
	<u>830,000.00</u>



Shava k lo