

Audit Report

1. We have examined the Balance Sheet as at 31st March, 2023 and the Profit & Loss Account for the year ended on that date, attached herewith, of **NEW GREEN LAND CONSTRUCTION, A/AS-68/1, ARJUNPUR, KOLKATA-700059.**
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at **A/AS-68/1, ARJUNPUR, KOLKATA-700059.**

3. (a) We report the following observations/comments/discrepancies/inconsistencies:

“As per Notes on Accounts”

(b) Subject to above –

- (i) We have obtained all the information and explanation which, to the best of our knowledge and belief were necessary for the purpose of the audit.
- (ii) In our opinion, proper books of account have been kept by the assesses so far as appears from our examination of the books.
- (iii) 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 :-

(A) in the case of the Balance Sheet, of the state of the affairs of the assesses as at 31st March, 2023, and

(B) in the case of the Profit and Loss account of the profit of the assesses for the year ended on that date.

4. The statement of particulars required to be furnished under Section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct.

Place: Kolkata

Dated: 26/07/2023



For K R A P S & Co.

Chartered Accountants

Ravi Ranjan Kumar
(RAVI RANJAN KUMAR)

Partner, M.No.305671

Firm Reg.No.014788C

UDIN-23305671BGWXS6633

NEW GREEN LAND CONSTRUCTION
A/AS-68/1, ARJUNPUR, KOLKATA-700059

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FORMING PART OF THE ACCOUNTS FOR THE YEAR 2022-23

1. The Assessee is following mercantile system of accounting with historical cost convention and all fundamental accounting assumptions have been followed by assessee while preparing books of accounts.
2. The Assessee has valued inventory at cost adopting FIFO basis of valuation.
3. There is no change in accounting policies, adopted in preparing books of accounts.
4. Depreciation on fixed assets has been provided on Written Down Value method.
5. No Disclosure of prior period and extra ordinary items have been made separately in the profit and loss account and no material transaction took place during the year.
6. Revenue recognition is postponed to a later date only, when it is possible to estimate it with reasonable accuracy.
7. Sundry Debtors and Sundry Creditors are subject to confirmation and reconciliation, if any.
8. The Assessee has provided for all known committed liabilities. However small items of expenditures, which are not material, have not been provided for as they accounted at time of actual payment.
9. Previous year's figures rearranged/ regrouped wherever considered necessary.
10. Fixed Assets are capitalized at cost inclusive of expenses on acquisition.
11. Wherever expenses are not adequately supported, considering the practice prevailing in trade and nature of expenses has been accepted as properly incurred.



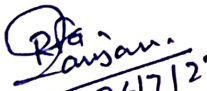
New Green Land Construction

A/AS-68/1, Arjunpur , Kolkata-700059

Profit & Loss A/c

For the year ended 31.03.2023

Particulars	Amount Rs.	Particulars	Amount Rs.
" Advertisement & Publicity Exp	11,033.00	By, Interest Income	2,07,137.00
" Bank Charges	413.00	" Other Income	3,10,500.00
" Biswakarma Puja Exp	9,830.00		
"Internet Charges	7,080.00		
" Consultancy Charges	13,000.00		
" Depreciation	38,136.00		
" Donation & Subscription	8,100.00		
" E Filing Charges	27,000.00		
" Audit Fees	10,000.00		
" Electric Charges (Office)	17,350.00		
" Employer Professional Tax	2,500.00		
" Employer Contribution to ESI	3,955.00		
" Local Conveyance Exp	11,000.00		
" Int./Fine/Penalty on Govt Tax	18,974.00		
" Motor Car Expenses	40,222.00		
" Office Maintenance Exp	18,175.00		
" Professional Fees	34,958.00		
" Puja Ex-gratia	6,000.00		
" Registration Fees	20,021.00		
" Rates & Taxes	2,400.00		
" Staff Salary	1,21,645.00		
" Stamp Duty Charge	7,021.00		
" Staff welfare	8,000.00		
" Tea & Tiffin Exp	9,000.00		
" Telephone & Mobile Charges	10,818.00		
" Carriage Inward	20,284.00		
" Net Profit	40,722.00		
	5,17,637.00		5,17,637.00

FOR KRAPS & CO.
Chartered Accountants.
(Ca. Ravi Ranjan Kumar)
PARTNER

M.NO-305671

FIRM REGN.NO.-014788C

Place : Kolkata



New Greenland Construction


Proprietor

New Green Land Construction

A/AS-68/1, Arjunpur , Kolkata-700059

Balance Sheet

As At 31.03.2023

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Account	70,48,530.00		Fixed Assets		2,44,580.00
Add Net Profit	40,722.00	70,89,252.00	(As per Schedule)		
Loans(Liabilities)			Current Assets		
Loan from Subir Golui		25,00,000.00	Work in progress		76,98,425.00
Current Liabilities			Deposits		20,95,178.00
Sundry Creditors	22,33,956.00		(As per Schedule)		
(As per Schedule)			Sundry Debtors		2,36,192.00
Advance From Parties	82,56,527.00		(As per Schedule)		
(As per Schedule)			Advance For Property		10,00,000.00
Liabilities For Expences	30,134.00	1,05,20,617.00	Advance to Parties		45,27,154.00
(As per Schedule)			(As per Schedule)		
			Bank Balance		19,91,715.00
			(As per Schedule)		
			Cash-in-Hand		3,20,697.00
			Tax Deduct at Source		14,52,746.00
			Input Tax Credit (GST)		4,52,155.00
			Self Asstt. Tax		91,027.00
		2,01,09,869.00			2,01,09,869.00

FOR K R A P S & CO.
Chartered Accountants.

(Signature)

(Ca. Ravi Ranjan Kumar)

PARTNER

M.NO-305671

FIRM REGN.NO.-014788C



New Greenland Construction

(Signature)
Proprietor

Place : Kolkata

Dated : 26/07/2023

New Green Land Construction

A/AS-68/1, Arjunpur , Kolkata-700059

LIST OF SUNDRY CREDITORS FOR THE YEAR ENDED 31 ST MARCH 2023

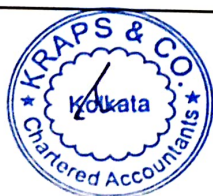
Sl.No.	Name of Party	Amount Rs.
1	Hindustan Enterprise (Arjunpur Site)	27,879.00
2	Hindustan Enterprise (Shyambazar Site)	4,229.00
3	Jaydeb Das (Arjunpur Site)	30,050.00
4	Jaydeb Das (Sarkar Bagan Site)	2,320.00
5	Joya Steel	25,524.00
6	Joy Guru Stores	1,17,200.00
7	Krishna Mondal	84,000.00
8	Lucky Enterprise	80,889.00
9	Madhbi Mondal	88,145.00
10	Md.Ichhahak Molla	6,803.00
11	Mostofa Sekh (Panchanon Mondal)	3,076.00
12	Mostofa Sekh (Suresh Swarnakar Premises)	1,690.00
13	Narayan Sanitation	59,993.00
14	New Pronati Enterprise	78,752.00
15	Om Construction Co	2,17,015.00
16	Prabir Mondal	68,832.00
17	Raghunath Enterprise (Sarkar Bagan Site)	1,33,636.00
18	S.B.Enterprise (PVC Door)	49,000.00
19	Shambhu Naskar	2,076.00
20	Skekar Saha	11,52,847.00
		22,33,956.00

LIST OF ADVANCE FROM PARTIES FOR THE YEAR ENDED 31 ST MARCH 2023

Sl.No.	Name of Party	Amount Rs.
1	Mr.Amalendu Bardhan & Mrs.Rina Bardhan	234000.00
2	Mrs.Subha Sen	2445375.89
3	Subir Golui (Construction A/C)	98106.00
4	Surajit Kumar Das	5479045.00
		82,56,526.89

LIST OF LIABILITIES FOR EXPENSES FOR THE YEAR ENDED 31 ST MARCH 20223

Sl.No.	Name of Party	Amount Rs.
1	Outstanding ESIC (Employeeer Conrt.)	634.00
2	Outstanding Salary	19500.00
3	Unpaid Audit Fees	10000.00
		30,134.00



New Green Land Construction

A/AS-68/1, Arjunpur , Kolkata-700059

LIST OF SUNDRY DEBTORS FOR THE YEAR ENDED 31 ST MARCH 2023

Sl.No.	Name of Party	Amount Rs.
1	Multiple Concrete Pvt Ltd	2,36,192.00
		2,36,192.00

LIST OF DEPOSIT FOR THE YEAR ENDED 31 ST MARCH 2023

Sl.No.	Name of Party	Amount Rs.
1	Security Deposit to Land Lord	20,34,501.00
2	Earnest Money Deposit	50,200.97
3	Security Deposit (Internet)	1,875.00
4	Security Deposit (Electric Connection)	8,601.00
		20,95,177.97

LIST OF BANK BALANCE FOR THE YEAR ENDED 31 ST MARCH 2023

Sl.No.	Name of Bank	Amount Rs.
1	HDFC BANK-Raghunathpur Br.	19,86,386.14
2	IOB-Baguiati Br.	5,328.60
		19,91,714.74

LIST OF ADVANCE TO PARTIES FOR THE YEAR ENDED 31 ST MARCH 2023

Sl.No.	Name of Party	Amount Rs.
1	Biplab Enterprise	32,600.00
2	Hindustan Enterprise	30,000.00
3	Loknath Iron stores	46,214.00
4	Partha Mondal	6,40,000.00
5	Prasanta Mondal	2,80,000.00
6	Shree Durga Glass House	50,000.00
7	Sidheswar Mondal	3,500.00
8	Beauty Centre	1,50,000.00
9	Bikash Karar	21,00,000.00
10	Gobinda Das	9,00,000.00
11	New Sun Enterprise	94,840.00
12	souvic Ghosh	2,00,000.00
		45,27,154.00



M/s. New Greenland Construction

A/AS-68/1 , Arjunpur , Kolkata-59

List of Depreciation provided as on 31.03.2023

S/L No.	Purticulars of Fixed Assets	Opening Balance	Additions	Total Amount as on 31.3.2023	Rate of Depreciation	Depreciation Amount	Net Fixed Assets as per 31.03.2023
1	Computer Set	4,171.00	0.00	4,171.00	40%	1,669.00	2,502.00
2	Motor Car	1,53,213.00	0.00	1,53,213.00	15%	22,982.00	1,30,231.00
3	Tools & Implements	6,587.00	0.00	6,587.00	15%	989.00	5,598.00
4	Fax Machine	890.00	0.00	890.00	15%	134.00	756.00
5	Furniture & Fittings	1,02,345.00	0.00	1,02,345.00	10%	10,235.00	92,110.00
6	Electrical Installation	3,998.00	0.00	3,998.00	10%	400.00	3,598.00
7	A.C Installation	11,512.00	0.00	11,512.00	15%	1,727.00	9,785.00
		2,82,716.00	0.00	2,82,716.00		38,136.00	2,44,580.00

