

SUJIT GHOSH & CO.

— Chartered Accountants

AUDITORS' REPORT

We have audited the attached Balance Sheet of **GRIHA CONSTRUCTION** of 21 Mahim Halder Street, Kolkata – 700 026 as at 31st March, 2023 and Profit & Loss Account for the year ended on that date annexed hereunder and report that:-

- The Firm has maintained the proper Books of Accounts and the same has been produced before us for verification along with the relevant documents and vouchers.
- The final accounts have been drawn up in conformity with the books of accounts.
- We conducted the audit in 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 statements are free from material misstatement. 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 the significant estimates by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- d) In our opinion and to the best of our information and according to the explanation given to us the said account exhibits a true and fair view :-
 - In case of the Balance Sheet of the state of affairs of the concern as at 31st March, 2023.

AND

 ii) In case of the Profit & Loss Account of its Profit for the year ended on 31st March, 2023.

Place: 57A, Nepal Bhattacharjee 1st Lane

Kolkata - 700 026

For, SUJIT GHOSH & CO.
Chartered Accountants
Reg No : 327306E

(Sujit Ghosh)
Partner

Membership No.- 069594
UDIN: 23069594BGXNPZ5106

Date: The 29th day of August, 2023

GRIHA CONSTRUCTION

21, Mahim Halder Street, Kolkata - 700 026

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

| | Amount Rs P | Amount Rs P | | Amount Rs P | Amount Rs P |
|-------------------------------|----------------|--|--|----------------|----------------|
| Opening W.I.P. Purchase | | 46,05,614.00 5,98,257.65 3,39,905.00 | By Closing Stock W I P (Valued at cost) | | 61,51,469.00 |
| Labour Charges | | 3,39,903.00 | | | |
| " Gross Profit transferred to | | | | | |
| Profit and Loss A/c | | 6,07,692.35 | | | 61,51,469.00 |
| | | 61,51,469.00 | | | 01,01,100.00 |
| | | 5,500.00 | By Gross Profit transferred f | rom | 6,07,692.35 |
| To Accounting Charges | | 10,569.00 | Trading A/c | | |
| " Electricity Charges | | 32,656.96 | Hading 120 | | |
| " General Charges | | | | | |
| " Bank Charges | | 12,990.06 | | | |
| " Interest on O. D. | | 39,726.00 | | | |
| " Travelling & Conveyence | | 36,451.00 | | | |
| " Puja Expenses | | 21,560.00 | | | |
| " Salary | | 92,000.00 | | | |
| " Watch & Ward | | 31,789.00 | | | |
| " Printing & Stationery | | 2,950.00 | | | |
| " Inspection Charges | | 354.00 | | | |
| Insurance Charges | | 1,770.00 | | | |
| " Depreciation: | | | | | |
| Electrical Installation | 2,612.00 | | | | |
| Furniture & Fixture | 6,085.00 | | | | |
| Tools & Implements | 2,909.00 | | | | |
| Computer | 3,550.00 | 15,156.00 | | | |
| Net Profit transferd to | | | | | |
| Profit and Loss Appropriation | | 3,04,220.33 | | | 6,07,692.35 |
| 1.040 0000 0000 | | 6.07.692.35 | • | | 0,01,092.55 |

| | Amount Rs P | Amount Rs P | | Amount Rs P | Amount Rs P |
|--|----------------------------|----------------|--|----------------|----------------|
| To Provision for Income Tax | | 9,011.00 | To Net Profit transferred to Profit & Loss Approp. | | 3,04,220.33 |
| " Partner's Salary Sri Abir Sur Sri Atanu Saha | 1,35,000.00 1,35,000.00 | 2,70,000.00 | Account - | | |
| " Share of Profit: Sri Abir Sur Sri Atanu Saha | 12,604.67 12,604.66 | 25,209.33 | | | |
| | | 3,04,220.33 | | | 3,04,220.33 |

57A, Nepal Bhattacherjee 1st Lane Kolkata - 700 026

As per our separate of even date For SUJIT GHOSH & CO. Chartered Accountants

Regn. No. 327306E

Partner

Membership No. 069594

Dated: The 29th day of August, 2023

Partner

GRIHA CONSTRUCTION

CHONE Sur

UDIN: 23069594BGXNPZ5

GRIHA CONSTRUCTION

21, Mahim Halder Street Kolkata - 700 026

Balance Sheet as at 31st March 2023

| | | Darance Sheet as | s at 91st march 2025 | | |
|-----------------------------|--------------|---|---------------------------------|-----------|--------------|
| BILITIES | Amount | Amount | ASSETS | Amount | Amount |
| | Rs. P. | Rs. P. | | Rs. P. | Rs. P. |
| RTNERS CAPITAL A/C | 2 | | FIXED ASSETS: | | |
| ri Abir Sur | | | Furniture & Fixture: | | |
| Is per last A/c | 9,78,280.99 | | As per last account | 60,853.00 | |
| Add: Introduced Capital | 4,24,161.00 | | Less : Depriciation | 6,085.00 | 54,768.00 |
| Partner's Salary | 1,35,000.00 | | | | |
| Share of Profit | 12,604.67 | | Computer: | | |
| | 15,50,046.66 | | As per last account | 8,874.36 | |
| | | | Less: Depreciation | 3,550.00 | 5,324.36 |
| less :Drawing | 18,364.00 | 15,31,682.66 | | | |
| | | | Electric Installation: | | |
| Sri Atanu Saha | | | As per last account | 26,122.00 | |
| As per last A/c | 8,84,334.00 | | Less: Depreciation | 2,612.00 | 23,510.00 |
| Add: Introduced Capital | 2,75,116.00 | | | | |
| Partner's Salary | 1,35,000.00 | | Tools & Impliments: | | |
| Share of Profit | 12,604.66 | | As per last account | 19,394.45 | |
| | 13,07,054.66 | | Less: Depreciation | 2,909.00 | 16,485.45 |
| Less:Drawing | 42,240.00 | 12,64,814.66 | CURRENT ASSETS | | |
| | | | LOANS & ADVANCES | | |
| SECURED LOAN | | | Partner's Current A/C - | | |
| Overdraft against | | | Mr. Atanu Saha | | 8,50,000.00 |
| - with (U.Co bank) -058402 | 210000311 | 3,68,387.49 | | | |
| Secured Loan | | 64,000.00 | Loan to Anamika Ghosh | | 30,000.00 |
| CURRENT LIABILITIES | | | Loan to Others | | 80,000.00 |
| Sundry Creditors for goods | | 41,987.00 | | | |
| Liabilities for Audit Fees | | 6,800.00 | Closing W. I. P | | 61,51,469.00 |
| | | | (As Certified by the Architech) | | |
| Advance Against 53A/ 1 proj | ect | 39,99,000.00 | | | |
| | | , | Gst Receivable | | 76,634.00 |
| Provision for Income Tax | | 26,270.00 | | | . 0,00 1.00 |
| | | | Cash In Hand | | 14,751.00 |
| | | | | | |

73,02,941.81

73,02,941.81

57A, Nepal Bhattacherjee 1st Lane Kolkata - 700 026 As per our separate of even date For SUJIT GHOSH & CO.

Chartered Accountants Regn. No. 327306E

Partner

Membership No. 069594

UDIN: 23069594BGXNPZ5106

Dated: The 29th day of August, 2023

A. In Jahr

Partner

GRIHA CONSTRUCTION

Partner