

# 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, 2022 and Profit & Loss Account for the year ended on that date annexed hereunder and report that :-

- a) 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.
- b) The final accounts have been drawn up in conformity with the books of accounts.
- c) 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 :-
  - i) In case of the Balance Sheet of the state of affairs of the concern as at 31st March, 2022.

A N D

- ii) In case of the Profit & Loss Account of its Profit for the year ended on 31st March, 2022.

Place : 57A, Nepal Bhattacharjee 1st Lane  
Kolkata - 700 026

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



( **Sujit Ghosh** )  
Partner

Membership No.- **069594**

Date: The **29<sup>th</sup>** day of August, 2022

UDIN :



## GRIHA CONSTRUCTION

21, Mahim Halder Street  
Kolkata – 700 026

SIGNIFICANT OF ACCOUNTING POLICIES as at and for the year ended 31st March, 2022

### Accounting Policies

The financial statement have been prepared in accordance with the acceptable accounting standard in India, A summary of the significant accounting policies which have been applied consistently is set out below :-

1. BASIS OF ACCOUNTING

The financial statements have been prepared as a going concern, consistency of the business and on accrual basis except bonus to employees and a few expenses and in accordance with the historical cost convention.

2. FIXED ASSETS

Fixed Assets are stated at cost less depreciation.

3. DEPRECIATION

Depreciation has been calculated on W D V method at the rate specified in the Income Tax Rule, 1962

4. INCOME AND EXPENDITURE

All Income and Expenditure are taken into accounts on accrual basis excepting bonus to staff, electricity, telephone charges and statutory dues which are taken into account on cash basis.

5. CHANGE OF ACCOUNTING POLICIES

There is no change of accounting policies followed by the concern in the preceding year.

6. SERVICE TAX / GST

The Firm is registered Under the GST ACT, 2017 and regularly submitting the GST return with respective payment challan. .

7. Books of accounts are maintained electronically.

8. W I P figure is taken in the ratio of completion of the project excluding component of Input GST and the same is certified by the partners .

On behalf of the Partner.



GRIHA CONSTRUCTION

✓ *A. Ghosh*  
Partner

GRIHA CONSTRUCTION

✓ *A. Ghosh*  
Partner



# GRIHA CONSTRUCTION

21, Mahim Halder Street,  
Kolkata - 700 026

## Trading and Profit & Loss Account for the year ended 31st March 2022

Amount		Amount		Amount		Amount	
Rs	P	Rs	P	Rs	P	Rs	P
To Opening W.I.P.		26,71,378.00		By Closing Stock W I P		46,05,614.00	
Purchase		11,50,405.29		(Valued at cost )			
Labour Charges		1,51,980.00					
Gross Profit transferred to Profit and Loss A/c		6,31,850.71					
		46,05,614.00				46,05,614.00	
To Accounting Charges		5,000.00		By Gross Profit transferred from Trading A/c		6,31,850.71	
Audit Fees		5,900.00					
Electricity Charges		9,887.00					
General Charges		30,571.20					
Bank Charges		12,260.33					
Interest on O. D.		40,952.00					
Travelling & Conveyence		34,671.00					
Puja Expenses		19,440.00					
Salary		91,000.00					
Watch & Ward		39,000.00					
Printing & Stationery		1,640.00					
Financial Charges		500.00					
<b>Depreciation :</b>							
Electrical Installation	2,902.00						
Furniture & Fixture	6,761.00						
Tools & Implements	3,422.40						
Computer	5,916.24	19,001.64					
Net Profit transferd to Profit and Loss Appropriation		3,22,027.54					
		6,31,850.71				6,31,850.71	

## Profit & Loss Appropriation Account for the year ended 31st March 2022

Amount		Amount		Amount		Amount	
Rs	P	Rs	P	Rs	P	Rs	P
To Provision for Income Tax		14,000.00		To Net Profit transferred to Profit & Loss Approp. Account -		3,22,027.54	
" Partner's Salary							
Sri Abir Sur	1,41,500.00						
Sri Atanu Saha	1,41,500.00	2,83,000.00					
" Share of Profit:							
Sri Abir Sur	12,513.77						
Sri Atanu Saha	12,513.77	25,027.54					
		3,22,027.54				3,22,027.54	

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

GRIHA CONSTRUCTION

*Abir Sur*  
Partner

GRIHA CONSTRUCTION

*Atanu Saha*  
Partner

Dated : The 29th day of August, 2022

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

Chartered Accountants  
Regn. No. 327306E

*Sujit Ghosh*  
**SUJIT GHOSH**  
Partner  
Membership No. 069594

UDIN :



21, Mahim Halder Street  
Kolkata - 700 026

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✓ **Abin2 Sm2**  
Partner