

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, 20**22** 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.

AND

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

ijit Ghosh)
Partner

Membership No.- 069594

UDIN:

Date: The 29th day of August, 2022

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 WDV 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.

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GRIHA CONSTRUCTION

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Partner

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Partner

GRIHA CONSTRUCTION

21, Mahim Halder Street, Kolkata - 700 026

Account for the year ended 31st March 2022

Trading	Trading and Profit & Loss Account for the year ended 31st March 2022						
	Amount Rs P	Amount Rs P		Amount Rs P	Amount Rs P		
To Opening W.I.P. Purchase Labour Charges		26,71,378.00 11,50,405.29 1,51,980.00	By Closing Stock W I P (Valued at cost)		46,05,614.00		
Gross Profit transferred to							
Profit and Loss A/c		6,31,850.71 46,05,614.00			46,05,614.00		
To Accounting Charges Audit Fees		5,000.00 5,900.00	By Gross Profit transferred fr Trading A/c	om	6,31,850.71		
Electricity Charges General Charges Bank Charges		9,887.00 30,571.20 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					
Depreciation:							
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			0,31,830.71		
Profit &	Loss Approp	riation Account	for the year ended 31st Ma	rch 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.		3,22,027.54		
			Account -				
" Portner's Salary			11000 MIII				

" Partner's Salary

1,41,500.00

Sri Abir Sur Sri Atanu Saha

1,41,500.00

2,83,000.00

Share of Profit:

Sri Abir Sur Sri Atanu Saha

12,513.77 12,513.77

25,027.54

3,22,027.54

3,22,027.54

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

GRIHA CONSTRUCTION ALGNZ SNOZ

Partner

A.Im Lah

Partner

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

Chartered Accountants

Regn. No. 327306E

Partner

Membership No. 069594

UDIN:

Dated: The 29th day of August, 2022

GRIHA CONSTRUCTION

21, Mahim Halder Street Kolkata - 700 026

Balance Sheet as at 31st March 2022

1ABILITIES	Amount Rs. P.	Amount Rs. P.	ASSETS	Amount Rs. P.	Amount Rs. P.
PARTNERS CAPITAL A/		<u> </u>	FIXED ASSETS:	AVS. A.	1001 1.1
Sri Abir Sur			Furniture & Fixture:		
As per last A/c	10,64,547.19		As per last account	67,614.00	
Add: Introduced Capital			Less : Depriciation	6,761.00	60,853.00
Partner's Salary	1,41,500.00				
Share of Profit	12,513.77		Computer:		
	12,18,560.96		As per last account	14,790.60	
			Less: Depreciation	5,916.24	8,874.36
less :Drawing	2,40,279.97	9,78,280.99			
			Electric Installation:		
Sri Atanu Saha			As per last account	29,024.00	
As per last A/c	9,48,684.23		Less: Depreciation	2,902.00	26,122.00
Add: Introduced Capital	•				
Partner's Salary	1,41,500.00		Tools & Impliments:		
Share of Profit	12,513.77		As per last account	22,816.85	
	11,02,698.00		Less: Depreciation	3,422.40	19,394.45
Less :Drawing	2,18,364.00	8,84,334.00			
			CURRENT ASSETS		
SECURED LOAN			LOANS & ADVANCES		
Overdraft against			Partner's Current A/C -		
- with (U.Co bank) -05840	210000311	5,76,960.43	Mr. Atanu Saha		8,50,000.00
CURRENT LIABILITIES			Self Assessment Tax :		
Sundry Creditors for goods		2,13,070.39	- Self Ass. Tax A.Y 2014-15	10,500.00	
Liabilities for Audit Fees		11,800.00	- Self Ass. Tax A.Y 2015-16	37,860.00	
			- Self Ass. Tax A.Y 2017-18	30,530.00	
Advance Against 53A/ 1 pro	piect	30,69,000.00	- Self Ass. Tax A.Y 2018-19	56,950.00	
			- Self Ass. Tax A.Y 2019-20	24,410.00	1,60,250.00
Provision for Income Tax		1,76,509.00			
			Loan to Anamika Ghosh		30,000.00
			Loan to Others		30,000.00
			Closing W. I. P		46,05,614.00
			(As Certified by the Architech)		
			Gst Receivable		54,856.00
			Excess Input on GST		
			Cash In Hand		63,991.00
					F0 00 0F1 01

59,09,954.81

59,09,954.81

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

Dated: The 29th day of August, 2022

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

Chartered Accountants

SUJIT GHOSH) Partner

Membership No. 069594

UDIN:

GRIHA CONSTRUCTION

Alw Salu

Partner

GRIHA CONSTRUCTION

ABNZ SWZ

Partner