

KALYAN SAHA

14/3Q, Swinhoe Street
Kolkata 700039, West Bengal

**AUDIT REPORT FOR THE YEAR ENDED
31st MARCH, 2023**



R SARKAR & ASSOCIATES

Chartered Accountants
2/1B, Hindusthan Park
2nd Floor, Kolkata – 29



GST No. : 19AAXFR2054G1ZR

R. Sarkar & Associates
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

1. We have examined the attached Balance Sheet as at 31st March, 2023 and the Profit & Loss Account for the year ended on that date annexed thereto. This financial statement is the responsibility of the management of M/S KALYAN SAHA of 14/3Q Swinhoe Street, Kolkata - 700039. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our 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 of material misstatement.
3. 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
4. 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. The said accounts are in agreement with the books of accounts maintained by the said organization and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India;

(a) In the case of the Balance Sheet, of the state of affairs of him as at 31st March, 2023

and

(b) In the case of the Profit & Loss Account, of the Profit for the year ended on that date.



Place : Kolkata
Dated : 16th June, 2025

for R. Sarkar & Associates
Chartered Accountants
FRN. 327130E

C.A. R. K. Sarkar - Partner
(M.No.051668)
UDIN : 25051668BMMACB9903

KALYAN SAHA

Significant Accounting Policies

1. Basis of Accounting

The Financial Statements are prepared under the historical cost convention and materially comply with the mandatory accounting standards as issued by the Institute of Chartered Accountants of India.

2. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of freight, taxes, duties and other incidental expenses related to acquisition and installation, but does not include GST

3. Depreciation

Depreciation on Fixed Assets has not been considered as per Income Tax Act, 1961.

4. Revenue Recognition

Revenue is recognized from installation and maintenance charge and Promoting & Development of Residential Flats.



for R. Sarkar & Associates
Chartered Accountants
FRN. 327130E

A handwritten signature in blue ink, appearing to read "R. Sarkar".

C.A. R. K. Sarkar-Partner
(M.No.051668)

UDIN:25051668BMMACB9903

Place : Kolkata

Dated : 16th June, 2025

KALYAN SAHA
14/3Q, SWINHOE STREET, KOLKATA -700039

Balance Sheet As At 31st March 2023

<u>CAPITAL</u>			<u>FIXED ASSETS</u>		
As per last Account	25,83,092		<u>TOOLS & IMPLEMENTS</u>		
Add; Net Profit(M/S Kalyan Saha)	6,208		As per last A/C	775000	
Add : Net Profit(Oasis)	96,107		<u>MOTOR CAR</u>		
Add: Intts Income	20,696		As per last A/C	1336910	21,11,910
Add, Capital gain	1,819				
Add, share of profit	-				
Add: Div income	148				
	27,08,070	24,81,687			
Less Drawings & Capital loss	2,26,383		Advance to Rajarhat Flat		14,22,439
<u>HOUSE BUILDING LOAN</u>	2,21,567.00		Advance to Owner (JV)		3,75,000
(As on 31/03/2023)			(20A Charu Avenue)		
<u>GOLD LOAN</u>		9,29,925	TDS		1,931
(As on 31/03/2023)	7,08,357.75		<u>INVESTMENT</u>		
<u>Unsecured Loan</u>			Synergy Technologies	5,24,304	
J Mukherjee (As per Last A/C)	2,50,000.00		(PAN- ACQFS9566B)		
M Mukherjee(As per last A/C)	50,000	14,00,000	Ali & Sk Construction	1,10,000	6,34,304
Dhruba Ganguli (As per last A/C)	11,00,000.00		<u>CASH-AT BANK</u>		
			UNION BANK OF INDIA		
			524501010036445(C/A)	1,14,271	
			UNION BANK OF INDIA		
			524501010025002(C/A)	1,19,278	
			CBI		
			A/C2390839068 (S/B)	1,245	
			UNION BANK OF INDIA		
			A/C 52502010002379 (S/B)	24,823	2,59,617
			<u>CASH- IN -HAND</u>		6,411
		48,11,612			48,11,612

This is the Balance Sheet referred to in our report of even date
For R Sarkar & Associates
Chartered Accountants
(FRN 327130E)

CA R.K Sarkar-Partner
(M NO. 051668)
UDIN: 25051668BMMAXB9903
Date: 16/06/2025
Place: Kolkata



M/S KALYAN SAHA
PROP-KALYAN SAHA
14/3Q, SWINHOE STREET,
KOLKATA -700039

Profit & Loss Account For the Year Ended 31st March 2023

To Expenses	13,192.00	By Sale of Flat	19,400.00
" presumptive profit taken	6,208.00		
	<u>19,400.00</u>		<u>19,400.00</u>

M/S OASIS INFORMATICS
PROP-KALYAN SAHA
14/3Q, SWINHOE STREET,
KOLKATA -700039

Profit & Loss Account For the Year Ended 31st March 2023

To Expenses	2,01,220.00	By Installation and Maintenance Charges	2,97,327.00
" presumptive profit taken	96,107.00		
	<u>2,97,327.00</u>		<u>2,97,327.00</u>

This is the Profit & Loss Account referred to in our report of even date

For R Sarkar & Associates
Chartered Accountants
(FRN 327130E)

R. Sarkar

CA R.K Sarkar-Partner
(M NO. 051668)

UDIN: 25051668BMMACB9903

Date: 16/06/2025

Place: Kolkata

