

KALYAN SAHA

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

**AUDIT REPORT FOR THE YEAR ENDED
31st MARCH, 2024**



R SARKAR & ASSOCIATES

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



GST No. : 19AAXFR2054G1ZR

R. Sarkar & Associates
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

4. We have examined the attached Balance Sheet as at 31st March, 2024 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 and opinion on these financial statements based on our audit.
5. 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.
6. 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;

(c) In the case of the Balance Sheet, of the state of affairs of him as at 31st March, 2024

and

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



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

R. Sarkar

Place : Kolkata
Dated : 16th June, 2025

C.A. R.K.Sarkar-Partner
(M.No.051668)
UDIN: 25051668BMMACC1441

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. K. Sarkar".

Place : Kolkata
Dated : 16th June, 2025

C.A.- R. K. Sarkar-Partner
(M.No.051668)
UDIN : 25051668BMMACC1441

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

Balance Sheet As At 31st March 2024

<u>CAPITAL</u>			<u>FIXED ASSETS</u>		
As per last Account	24,81,687		TOOLS & IMPLEMENTS		7,75,000
Add: Net Profit(M/S Kalyan Saha)			As per last A/C		
Add : Net Profit(Oasis)	34,890		MOTOR CAR		13,36,910
Add: Intts Income	4,300		As per last A/C		
Add, Capital gain	-		House Property		24,22,439
Add: Maturity	10,00,000				
Add: Directors remuneration	2,50,000				
	37,70,877	33,89,069			
Less Drawings & Capital loss	3,81,808				
<u>HOUSE BUILDING LOAN</u>					
As on 31/03/2024)	1,31,755				
<u>GOLD LOAN</u>		9,46,819			3,75,000
As on 31/03/2023)	8,15,064		Advance to Owner (JV)		2,620
			(20A Charu Avenue)		
<u>Unsecured Loan</u>			TDS		
Mukherjee (As per Last A/C)	2,50,000			3,90,853	
M Mukherjee(As per last A/C)	50,000	14,00,000	INVESTMENT (M/F)		
Dhruba Ganguli (As per last A/C)	11,00,000		Ali & Sk Construction	1,10,000.00	
			Share acquisition value	1,50,000	6,50,853
			<u>CASH-AT BANK</u>		
			UNION BANK OF INDIA		
			524501010036445(C/A)	11,420	
			UNION BANK OF INDIA		
			524501010025002(C/A)	13,565	
			CBI		
			A/C2390839068 (S/B)	1,120	
			UNION BANK OF INDIA		
			A/C 52502010002379 (S/B)		1,60,395
				1,34,289	
					12,671
			CASH IN HAND		57,35,888
		57,35,888			

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: 25051668BMMACC1441
Date: 16/06/2025
Place: Kolkata

M/S KALYAN SAHA
PROP-KALYAN SAHA
PAN-AKFPS3303P
GST-19AKFPS3303P2ZO
14/3Q, SWINHOE STREET,
KOLKATA -700039

Profit & Loss Account For the Year Ended 31st March 2024

To Expenses	NIL	By Sale of Flat	NIL
" presumptive profit taken			
	<u>NIL</u>		<u>NIL</u>

M/S OASIS INFORMATICS
PROP-KALYAN SAHA
PAN-AKFPS3303P
GST-19AKFPS3303P1ZP
14/3Q, SWINHOE STREET,
KOLKATA -700039

Profit & Loss Account For the Year Ended 31st March 2024

To Expenses	2,48,840.00	By Installation and Maintenance Charges	2,83,730.00
" presumptive profit taken	34,890.00		
	<u>2,83,730.00</u>		<u>2,83,730.00</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: 25051668BMMA22141

Date: 16/06/2025

Place: Kolkata