

## Auditor's Report

I have examined the attached Balance Sheet of Nikhil Ghosh (PAN: ADMPG4391D) of Basumoti , 825, Mahamayatala Road, Rajpur, Sonarpur, Kolkata, West Bengal-700084, West Bengal ) as at 31st March, 2022 which I have signed under reference to the report .

1. I have conducted my audit in accordance with auditing standards generally accepted in India . Those standards require that I 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 on supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation.
  2. I believe that my audit provides a reasonable basis for my opinion.
  3. I report that :
    - a. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.
    - b. In my opinion, proper books of account have been kept by the individual.
    - c. The Balance Sheet is in agreement with the books of accounts.
    - d. In my opinion and to the best of my information and according to the explanations given to me, the said account give a true and fair view in conformation with the accounting principles generally accepted in India
- i) In the case of the Balance sheet of the state of affairs as at 31<sup>st</sup> March 2022 ;

Place: Bhadrakali, Hooghly .

Date: 9th November, 2022



UDIN : 22059158BCOLVH3858

**NIKHIL GHOSH**

Asst. Yr. : 2022-2023

Acct. Yr. : 2021-2022

**Balance Sheet as at 31st March 2022**

<u>Liabilities</u>		<u>Amount(Rs.)</u>	<u>Assets</u>		<u>Amount(Rs.)</u>
Capital Account B/f		110,228,649.84	<u>Fixed Assets</u>		
Add : The New India Assurance		42,000.00	Furniture A/c.		11,739.00
Add : Gift From Relatives		120,000.00	Machinery A/c.		49,856.00
<u>Add: IOC Refund</u>		156.56	Garage Bidhan Pally B/f.		250,000.00
<u>Add: LIC Matured</u>		190,878.00	House Property B/f.		6,450,160.00
		110,581,684.40	Motor Car		608,361.72
<u>Add: Income From :</u>			Flat at Southern Deed no 1		3,811,269.00
<u>Salary from Firm</u>			Flat at Southern Deed no 1		3,813,609.00
Etha Realty Pvt. Ltd.		1,200,000.00	Flat at Southern Deed no 1		3,598,052.00
			Shop 2B.G.Road B/f.		100,000.00
<u>Beacon Construction :</u>					18,693,046.72
Share Of Profit		199,200.00	<u>Current Assets</u>		
			Land Account		
<u>Southern Construction :</u>			(As per Schedule)		102,826,463.93
Remueration	237,000.00		Investment of Firm		
Share Of Profit	81,682.80	318,682.80	(As per Schedule)		22,178,773.03
			Joint Venture Agreement B/f		509,041.00
Income from Car Sales		500,000.00	Joint Venture Tapan Bose & Rita Bose		1,727,607.00
JV Rupayan Realty Pvt. Ltd.		3,200,000.00	Telephone Deposit B/f		30,000.00
Rupayan Construction Pvt Ltd. Agst Land		4,106,000.00	TDS A/c		530,600.00
Share of Profit From Trio Udyog		12,144.53	Advance Tax A/c		1,510,000.00
Misc. Recd.		33,842.00	<u>Loan &amp; Advance</u>		37,303,081.00
S.B.Interest		26,575.00	(As per Schedule)		
		120,178,128.73	Advance for Plan Sanction		
<u>Less: Drawing</u>			Holdinf no- 47 & 209 B/f		2,755,269.00
Personal	982,931.91		<u>Salary Recivable</u>		
Accounting Charges	18,000.00		Rupayan Construction Pvt Ltd B/f.		51,341.00
Bank Charges	19,625.34		Rupayan Realty Pvt Ltd. B/f		1,023,000.00
Tata AIG	15,810.00		Etha Realty Pvt. Ltd		300,000.00
Locker Rent	4,956.00		<u>Balance at Bank</u>		
Interest on Loan	26,819.00		Axis Bank		73,168.86
L.I.P	193,724.00		Axis Bank 7098		6,887.28
Credit Card	127,450.00		Bandhan Bank 77239		1,000,921.00
Kotak Life Insurance	49,011.00		Bandhan Bank 90132		30,638.00
Loss on Rupayan Abason	13,384.13		SBI		1,197,969.38
Loss on Rupayan Const.	4,992.50				2,309,584.52
Loss on Tirupati Const	3,227.00		Cash in Hand		24,799.20
Subscription	198,000.00				
Income Tax Adjustment	4,355,700.00	6,081,884.88			
Mediclaim	68,254.00	114,096,243.85			
<u>Secured Loan</u>					
House Building Loan		1,000,000.00			
<u>Unsecured Loan</u>					
(As per Schedule)		62,828,353.84			
<u>Other Current Liabilities</u>					
(As per Schedule)		13,848,008.71			
		191,772,606.40			191,772,606.40

Date : 9th November, 2022

Place : Bhadrakali, Hooghly

In terms of report of even date



**NIKHIL GHOSH**

Asst. Yr. : 2022-2023

Acct. Yr. : 2021-2022**A) Shedule of Land Account :-**

1/4th of 111 Raja S.C.Mullick Road B/f		455,000.00
Land at Lakshmipur B/f.	50,000.00	
Add : This Year	<u>48,000.00</u>	
		98,000.00
Land at Charaktala 154 B C Roy Road		1,375,040.00
Land at Chowhati B/f		725,000.00
Land at (Samamilani) Park B/f.		4,067,877.00
Land at Katyanitala Street A/c. B/f.	7,949,485.00	
Add : This Year	<u>80,000.00</u>	
		8,029,485.00
Land Purchase Deed no. 1002/15		370,000.00
Land Purchase Deed no. 10676/14		7,632,231.00
Land Purchase Deed no. 9901/15		1,710,000.00
Land Purchase Deed no. 3147/14,2086/14,2295/14 B/f.		275,000.00
Land Pur.from Gias Uddin and Others B/f.		9,094,065.00
Land Purchase (15-16) B/f		1,707,178.00
Land Purchase (15-16) B/f		864,125.00
Land at Dag No-140 Elachi B/f.	41,393,190.00	
Add : This Year	<u>234,160.00</u>	
		41,627,350.00
Land at Pradip Chakrobarty B/f.		200,000.00
Land Beside Jora Shiv Mandir B/f.		8,397,372.00
Land at Ranabir & Probir Mitra B/f.		100,000.00
Land at S.N Ghosh Avenu Kol- 103	14,955,940.93	
Add : This Year	<u>200,000.00</u>	
		15,155,940.93
Land at Kalibazar Anshuman saha		410,000.00
Land at Subrata Syanal and Naba Kumar		532,800.00
		<u>102,826,463.93</u>

**A) Shedule of Other Current Liabilities :-**

Sundry Creditors	3,179,008.71
Liab agst Southern Flat	10,600,000.00
Liab. For Accounting Charges	54,000.00
Liab. For Legal Charges	<u>15,000.00</u>
	13,848,008.71

**C) Shedule of Investment :-**

Capital Beacon Construction A/c.	-3,730,531.22
Southern Construction A/c.	3,684,135.65
Pragati Builders A/c	390,788.40
Rupayan Construction B/f.	884,971.24
Rupayan Reallity Pvt. Ltd. B/f.	250,000.00
Rupayan Abasan A/c.	240,917.38
Tirupati Construction A/c	-81,761.30
Nirman Construction B/f.	635,721.80
M.N.Construction B/f.	34,987.25
Rupayan Construction Pvt Ltd B/f.	650,000.00
Etha Realty Pvt. Ltd. B/f	10,136,000.00
Trio Udyog A/c	<u>9,083,543.81</u>
	78,773.03



NIKHIL GHOSH

Asst. Yr. : 2022-2023

Acct. Yr. : 2021 -2022

D) Shedule of Unsecured Loan :-

Unsecured LoanHouse Property at 192 Bidhanpally B/f.		850,000.00
Samir Naskar		24,000,000.00
Apurba Deb B/f.		450,000.00
Chandan Ghosh A/c.		500,000.00
Depali Ghosh B/f		240,000.00
Harendra Nath Panda A/c.		100,000.00
Tapas Das B/f.		200,000.00
Mom Ghosh B/f.		1,000,000.00
Shefali Ghosh B/f.		1,000,000.00
Amita Ghosh B/f		1,300,000.00
Mousumi Ghosh B/f.		94,985.84
Pranab Ghosh B/f.		2,108,980.00
G.D Enterprise A/c. B/f.	1,025,000.00	
Add : This Year	<u>150,000.00</u>	
		1,175,000.00
Ranjan Kumar Ghosh B/f		667,000.00
Ratan Kumar Ghosh	975,000.00	
Less : Repayment	<u>500,000.00</u>	
		475,000.00
Piyali Bhattacharjee		400,000.00
Sujoy Ghosh B/f.		500,000.00
Suchitra Ghosh B/f.		1,450,000.00
Rupayan Construction Pvt. Ltd		20,535,888.00
J V Rupayan Realty Pvt Ltd.		3,981,500.00
Pragati Enterprise B/f.		200,000.00
Pragati Builders B/f.		600,000.00
Suman Ranjan Ghosh B/f.		<u>1,000,000.00</u>
		<u>62,828,353.84</u>

D) Shedule of Loan & Advance :-

Etha Reality Pvt. Ltd.	30,781,599.00
Advance For Flat (Avidipta)	6,129,335.00
Momtaj Electric	75,147.00
Sanjoy Nair	50,000.00
Sutapa Sarkar	100,000.00
Krishna Construction B/f.	50,000.00
Pritam Ghosh B/f.	150,000.00
Rajat Khadolia B/f.	112,000.00
Rita Das B/f	100,000.00
Soma Ghosh	-545,000.00
Sanjoy Ghosh B/f.	200,000.00
Jayanta Bhadra	<u>100,000.00</u>

303,081.00





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