

INDEPENDENT AUDITOR'S REPORT

To M/s Arish Construction

Opinion

We have audited the financial statement of **M/s Arish Construction** at **Vill. 4 No. Purbachal, Dankuni, Dist. Hooghly, West Bengal, Pin Code - 712311** which comprise the Balance sheet as at 31st March 2024, the Statement of Profit & Loss Account for the year then ended.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit and in our opinion proper books of accounts have been kept by the company so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

- in case of balance sheet, of the state of the above-named company affairs as at 31.03.2024.
- in the case of the profit & loss account, profit for the profits of the above-named company for year ending 31.03.2024

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Signed in terms of our Report of even date.

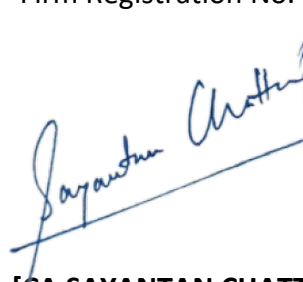
*Place: Bikaner Buildings (1st Floor)
attached
8-B, Lalbazar Street
Kolkata-700001
Accountants*

Date- 4th September, 2024

In terms of our Report of even date

for S. K. Mallick & Co.
Chartered

Firm Registration No. 324892E




[CA SAYANTAN CHATTERJEE]

Partner

Membership No: **316603**

UDIN- 24316603BKBMVK5724

Chartered Accountant
Membership No. 316603
Firm Registration No. 324892E
UDIN- 24316603BKBMVK5724

M/s Arish Construction
Prop:- Rehana Sultana

Vill. 4 No. Purbachal, Dankuni, Dist. Hooghly, West Bengal, Pin Code - 712311

Trading and Profit & Loss Account for the year ended 31st March, 2024

Particulars	Amount	Particulars	Amount
To Opening Stock-W.I.P.	25,749,618.00	By Sales	13,924,096.00
" Purchase	23,981,427.00	" Closing Stock-W.I.P	50,234,657.00
" Architect Fees	67,797.00		
" Generator Hire Charges	94,600.00		
" Labour Charges	8,852,731.00		
" Plan Sanction	225,916.00		
" Carriage Inward	314,580.00		
" Project Site Expenses	340,791.00		
" Soil Testing Charges	23,000.00		
" Gross Profit c/o	4,508,293.00		
	<u>Rs. 64,158,753.00</u>		<u>Rs. 64,158,753.00</u>
To Accounting Charges	39,730.00	By By Gross Profit b/d	4,508,293.00
" Bank Charges	74,343.00	" Misc Received	87.00
" Advertisement	85,000.00		
" Bank Interest	101,800.00		
" Mise Expenses	11,885.00		
" Office Expenses	82,895.00		
" Printing & Stationery	17,439.00		
" Legal Charges	164,295.00		
" Professional Fees	18,000.00		
" Car Running Expenses	146,128.00		
" Festival Expenses	39,908.00		
" Salary & Bonus	1,005,464.00		
" Brokerage	787,091.00		
" Staff Welfare	6,159.00		
" Rounded Off	6.00		
" Security Service Charges	372,000.00		
" Travelling & Conveyance	49,537.00		
" Tea & Tiffin	87,740.00		
" Telephone Charges	4,520.00		
" Net Profit c/d	1,414,440.00		
	<u>Rs. 4,508,380.00</u>		<u>Rs. 4,508,380.00</u>

Signed in terms of our report of even date.

Place: Kolkata

For S. K. Mallick & Co.

(CA SAYANTAN CHATTERJEE)
(Partner)

Chartered Accountant

Membership No. 316603

Firm Registration No. 324892E

UDIN : 24316603BKBMVK5724