

AUDITOR'S REPORT

We have audited the accompanying Financial Statements of AAKASH CONSTRUCTION (PROPRIETOR : AJANTA SAFUI), a Proprietorship Firm having Permanent Account Number (PAN) under the Income Tax Act, 1961 as AUJPS4548N and having it's Registered Office at 7/1 GRAFA MAIN ROAD, KOLKATA 700078, West Bengal, which comprises of the Balance Sheet as at 31st March, 2025, the Statement of Profit & Loss and the Statement of Cash Flow for the year then ended along with Notes of annexed to and forming a part of the said Financial Statements.

FIRM'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

AAKASH CONSTRUCTION (PROPRIETOR : AJANTA SAFUI) is responsible for the preparation of these Financial Statements that give a True and Fair View of the Financial Position, Financial Performance and the Cash Flow of the said Proprietorship Firm. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements that give a True and Fair View and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement in the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances. An Audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the said Firm, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements, read with the Notes thereon, give a True and Fair View in conformity with the accounting principles generally accepted in India:

UDIN: 25068619BMHX13123



Contd. Pg. 2

AUDITOR'S REPORT (Contd. Pg.2)
Of AAKASH CONSTRUCTION (PROPRIETOR : AJANTA SAFUI)
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

- a. In the case of Balance Sheet, of the State of Affairs of the said Firm as at 31st March, 2025 and
- b. In the case of the Statement of Profit & Loss, of the Loss of the said Firm for the year ended on that date.
- c. In the case of the Statement of Cash Flow of the Cash Flow of the said Firm for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:

- a. 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.
- b. In our opinion proper books of accounts as required by law have been kept by the said Firm so far as appears from our examination of those books and
- c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow as mentioned in this Report are in agreement with the said books of account.

DATE: 24TH NOVEMBER, 2025
PLACE: KOLKATA



FOR RAHUL BANSAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO: 327098E

R. Bansal

RAHUL BANSAL
(PARTNER)
MEMBERSHIP NO – 068619
UDIN: 250686190414*13123

AAKASH CONSTRUCTION
(PROP : AJANTA SAFUI)
7/1, GARFA MAIN ROAD
KOLKATA - 700078

(ALL AMOUNTS IN RS)

BALANCE SHEET AS AT 31ST MARCH 2025			
PARTICULARS	NOTE	AS AT 31.03.2025	AS AT 31.03.2024
<u>I CONTRIBUTION & LIABILITIES</u>			
<u>Proprietor's Capital</u>			
(a) Capital Contribution	02	(1,186,112.20)	(1,047,088.70)
<u>Current Liabilities</u>			
(a) Trade Payables	-		
(b) Other Current Liabilities	03	10,552,080.00	11,542,080.00
(c) Provision for Income Tax		-	-
TOTAL		9,365,967.80	10,494,991.30
<u>II ASSETS</u>			
<u>Non-Current Assets</u>			
(a) Property ,Plant & Equipment			
(i) Tangible Assets	-	-	-
<u>Current Assets</u>			
(a) Inventories	04	9,207,112.00	9,207,112.00
(c) Cash and Cash Equivalents	05	108,239.80	1,237,263.30
(d) Loans & Advances	06	50,616.00	50,616.00
TOTAL		9,365,967.80	10,494,991.30

NOTES TO ACCOUNTS AND
SIGNIFICANT ACCOUNTING POLICIES. 01

FOR RAHUL BANSAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :327098E

R. Bansal

RAHUL BANSAL
(PARTNER)
MEMBERSHIP NO : 068619
UDIN: 25068619 B M I H 13123



FOR AAKASH CONSTRUCTION

AAKASH CONSTRUCTION

Ajanta Safui
AJANTA SAFUI
(PROPRIETOR)

DATE : 24TH NOVEMBER 2025
PLACE : KOLKATA