



AUDIT REPORT

- 1) We have examined the Books of Accounts of "M/S R.U.P DEVELOPERS" (Partner: - 1. - SHRI PRAKASH SAHA 2. SMT. RUMA SAHA), is a Partnership Firm having PAN No is: - ABHFR0818D, Principal Place of Business at 117, Bidhanpally, Manera, Durgapur - 713206, Dist. - Paschim Bardhaman, West Bengal, as on 31st March 2024 and also examined the Profit & Loss Account, Appropriate Profit & Loss Account and Balance Sheet for the year ended on that date. This Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on the Financial Statements based on our audit.
- 2) We have conducted the audit in accordance with auditing standards generally accepted in India. This standard required that we plan and perform the audit to obtain reasonable assurances about whether the Financial Statements are free of materials mis-statements. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management, as well as evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3) We further report that :
 - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b) The Balance Sheet, Profit & Loss Account and Appropriate Profit & Loss Account are dealt with the report are in agree with books of accounts.
 - c) In our opinion and to the best of our information and according to the explanation given to us, the Statements give a true and fair view :-
 - i) In the case of Balance Sheet of the State of affairs for the year ended on 31st day of March 2024.
 - ii) In the case of Profit & Loss Account and Appropriate Profit & Loss Account of the profit for year ended on 31st day of March 2024.

Date: 01/05/2025

Place: Durgapur.

for P. ACHERJEE & CO.
Chartered Accountants


(P. ACHERJEE)
M. No. 059737

UDIN-25059737BMJHMA9898