



INDEPENDENT AUDITORS' REPORT

To the Partners of **NOBLE ESTATES**

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. NOBLE ESTATES**, which comprise the Balance Sheet as at March 31, 2023, and the Profit and Loss Account and for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of 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 of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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 financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023 and the Statement of Profit and Loss, of the loss for the year ended on that date.

Place: Kolkata
Date: 20th July 2023



For **Kamal Mall & Co.**
Chartered Accountants
FRN – 330147E

CA. Kamal Mall
Proprietor
Membership No. –304698
UDIN- 23304698BGUCJT8937

**M/s. NOBLE ESTATES
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023**

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
" Gross Profit C/d	-	By Consultancy Charges	-
	-		-
To Interest Paid on Car Loan	-	By Gross Profit B/d	-
" Firm P Tax	2,500.00		
" Depreciation	-		
" Rent	-		
" Audit Fees	5,000.00		
" Bank Charges	660.80		
" Motor Car Expenses	-		
" Round off	3.88		
" Trade License	1,180.00	" Net Loss	9,314.68
	9,314.68		9,314.68
To Income Tax Provision	-		
" Loss Transferred to Patner's Capital A/c	9,314.68		
	9,314.68		9,314.68

As per my report of even date

For Kamal Mall & Co.

Chartered Accountant

FRN - 330147E

Kamal Mall

CA. Kamal Mall

Proprietor

ICAI Mem. No 304698



Date -20.07.2023

Place- Kolkata

UDIN- 23304698BGUCJU1977

Dinesh Sanghvi

Dinesh Sanghvi

Rakesh Kumar Shyamsukha

Rakesh Kumar Shyamsukha

Surendra Kumar Karnani

Surendra Kumar Karnani

On behalf of Partners'