

Ref. No. ....

Date : .....

AUDITORS' REPORT

We have audited the attached Balance Sheet of MITRA CONSTRUCTION, Prop. - Subrata Kumar Mitra, of 424, R N C Road, P.O. - Subhasgram, Kolkata - 700147, as at 31<sup>st</sup> March, 2024 and the annexed Trading and Profit & Loss Account for the year ended on that date and report that :-

- i) Balance confirmations of different Receivables & Payables were not made available.
- ii) Physical verification and Valuation of stock has been made by the proprietor.
- iii) As stated the assessee has not obtained GSTN.
- iv) Depreciation on addition of fixed assets has been provided at full rate irrespective of their date of put to use.
- v) Opening Balances of different accounts could not be verified.
- vi) Cash and Bank Balance confirmations were not made available for our verification.

Other than the above we further report that:-

- a) These financial statements are the responsibility of the proprietor of the business, our responsibility is to express an opinion on these financial statements based on our audit,
- b) We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.
- c) An Audit includes examining on test basis, evidence supporting the amounts and disclosure in financial statement. An audit also includes assessing the Accounting Principles used and significant estimates if any made by the proprietor as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information we have required for those accounts, which were produced before us. The said accounts are in agreement with the books and according to the explanations given to us, give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the business as on 31<sup>st</sup> March 2024 and profit of its Profit & Loss Account for the year ended on that date.

Place : Kolkata.  
Date : 10<sup>th</sup> October, 2025

FOR ASHOK K GHOSH & CO.

(Chartered Accountants)



M. No. - 059647.  
UDIN - 25059647BMJIOS8751

# MITRA CONSTRUCTION

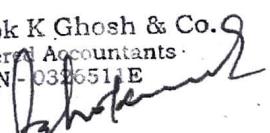
Prop : Subrata Kumar Mitra  
424, R N C Road, P.O. - Subhasgram, Kolkata - 700147

## BALANCE SHEET AS AT 31ST MARCH, 2024

| Liabilities                                 | Amount Rs.   | Amount Rs.   | Assets  | Amount Rs.   | Amount Rs.   |
|---|--------------|--------------|---|--------------|--------------|
| <u>PROPRIETOR'S CAPITAL ACCOUNT</u>         |              |              |   |              |              |
| As per last year                            | 29,22,885.00 |              | <u>FIXED ASSETS :</u>   |              |              |
| Add : Net Profit                            | 6,95,305.00  |              | Land & Building   | 17,16,250.00 | 17,16,250.00 |
| (T/d. From P/L A/c)                         | 36,18,190.00 |              | Addition during the year  |              |              |
| Less : Drawings (L/P & OTH.)                | 6,31,086.00  | 29,87,104.00 | <u>FURNITURE &amp; FIXTURE</u>  |              |              |
|   |              |              | As per last A/c.  | 42,232.00    |              |
|   |              |              | Less : Dep @ 10%  | 4,223.00     | 38,009.00    |
|   |              |              | <u>MACHINERY</u>  |              |              |
|   |              |              | As per last A/c.  | 1,17,874.00  |              |
|   |              |              | Less : Dep @ 15%  | 17,681.00    | 1,00,193.00  |
| <u>OUTSTANDING LIABILITIES FOR EXPENSES</u> |              |              |   |              |              |
| <u>Sundry Creditors</u>                     | 3,12,753.00  |              | <u>TOOLS &amp; IMPLEMENTS</u>   |              |              |
|   |              |              | As per last A/c.  | 61,151.00    |              |
|   |              |              | Add: Purchase during the year   | 1,34,763.00  |              |
|   |              |              | Less : Dep @ 15%  | 1,95,914.00  | 1,66,527.00  |
| For Telephone Charges                       | 899.00       |              | <u>ELECTRICAL INSTALLATION</u>  |              |              |
| For Salary to Staff                         | 13,650.00    |              | As per last A/c   | 32,670.00    |              |
| For Electricity Charges                     | 14,886.00    |              | Add: Purchase during the year   | 81,825.00    |              |
| For Accounting Charges                      | 2,000.00     | 31,435.00    | Less : Dep @ 15%  | 1,14,495.00  | 97,321.00    |
|   |              |              |   | 17,174.00    |              |
|   |              |              | <u>JWELLERY (Ornaments)</u>   |              | 3,21,764.00  |
|   |              |              |   |              | 2,88,467.00  |
|   |              |              | <u>Closing Stock</u><br>(Valued at Cost & Certified<br>by the Proprietor) |              |              |
|   |              |              |   |              | 84,750.00    |
|   |              |              | <u>Loans &amp; Advances</u>   |              |              |
|   |              |              |   |              | 4,96,852.00  |
|   |              |              | <u>Sundry Debtors</u><br>(Considered good)                                |              |              |
|   |              |              |   |              |              |
|   |              |              | <u>CASH AT BANK :</u>   |              |              |
|   |              |              | State Bank of India   |              |              |
|   |              |              | SB A/c No. - 10723721303  |              | 1,453.00     |
|   |              |              |   |              |              |
|   |              |              | <u>CASH IN HAND :</u>   |              |              |
|   |              |              |   |              | 19,706.00    |
|   |              |              |   |              |              |
|   |              | 33,31,292.00 |   |              | 33,31,292.00 |

Date : 10th Oct, 2025

In terms of our Audit Report of even date

For Ashok K Ghosh & Co.  
Chartered Accountants  
FRN - 0326511E  
  
(A. K. Ghosh)  
Proprietor  
M. No. - 059647

# MITRA CONSTRUCTION

Prop : Subrata Kumar Mitra

424, R N C Road, P.O. - Subhasgram, Kolkata - 700147

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

| <u>Particulars</u>                               | <u>Amount Rs.</u>   | <u>Amount Rs.</u>                                   | <u>Particulars</u> | <u>Amount Rs.</u> | <u>Amount Rs.</u>   |
|--|---------------------|---|--------------------|-------------------|---------------------|
| To Opening Stock                                 | 2,90,877.00         | By Sales & Services                                 |                    |                   | 44,70,207.00        |
| To Purchase                                      | 35,71,949.00        | By Commission & Others Income                       |                    |                   | 1,87,643.00         |
| To Loading & Unloading Chgs.                     | 42,738.00           |   |                    |                   |                     |
|  |                     | By Closing stock                                    |                    |                   | 2,88,467.00         |
| To Gross Profit<br>(Tfd. To P&L A/c)             | 10,40,753.00        | (Valued at cost and<br>certified by the Proprietor) |                    |                   |                     |
|  | <u>49,46,317.00</u> |   |                    |                   | <u>49,46,317.00</u> |
| To Salary & Bonus to Staff                       | 1,61,450.00         | By Gross Profit b/d                                 |                    |                   | 10,40,753.00        |
| To Trade License                                 | 1,120.00            | (Tfd. From Trading A/c)                             |                    |                   |                     |
| To Rates & Taxes                                 | 2,500.00            |   |                    |                   |                     |
| To Electricity Charges                           | 19,786.00           |   |                    |                   |                     |
| To Travelling & Conveyance                       | 23,774.00           |   |                    |                   |                     |
| To General Expenses                              | 1,352.00            |   |                    |                   |                     |
| To Tea & Tiffin                                  | 4,722.00            |   |                    |                   |                     |
| To Sales Promotion                               | 14,668.00           |   |                    |                   |                     |
| To Telephone Charges                             | 3,829.00            |   |                    |                   |                     |
| To Donation & Subscription                       | 3,551.00            |   |                    |                   |                     |
| To Bank Charges                                  | 1,499.00            |   |                    |                   |                     |
| To Establishment Chgs.                           | 8,944.00            |   |                    |                   |                     |
| To Accounting Charges                            | 3,500.00            |   |                    |                   |                     |
| To Repairs & Maintenance                         | 21,456.00           |   |                    |                   |                     |
| To Printing & Stationery                         | 4,832.00            |   |                    |                   |                     |
| To Depreciation                                  | 68,465.00           |   |                    |                   |                     |
| To Net Profit<br>(Transferred to be Capital A/c) | 6,95,305.00         |   |                    |                   |                     |
|  | <u>10,40,753.00</u> |   |                    |                   | <u>10,40,753.00</u> |

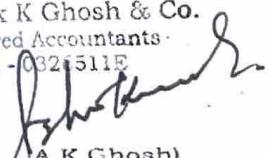
Date : 10th Oct, 2025

In terms of our Audit Report of even date

For Ashok K Ghosh & Co.

Chartered Accountants

FRN - 0321511E

  
 (A.K.Ghosh)  
 Proprietor  
 M. No. - 059647