

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 31st March, 2025 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) Turnover could not be verified with GST Return.
- iv) Opening Balances of different accounts could not be verified.
- v) 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 31st March 2025 and profit of its Profit & Loss Account for the year ended on that date.

Place : Kolkata.
Date : 31st October, 2025

FOR ASHOK K GHOSH & CO.

(Chartered Accountants)
FRN – 326511E


Ashok K. Ghosh
Chartered Accountant
Kolkata
A. K. GHOSH
PROPRIETOR
M. No. - 059647.
UDIN - 25059647BMJOT5308

MITRA CONSTRUCTION

Prop : Subrata Kumar Mitra

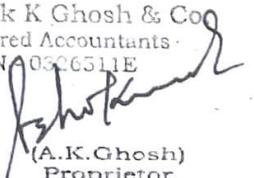
424, R N C Road, P.O. - Subhasgram, Kolkata - 700147

BALANCE SHEET AS AT 31ST MARCH, 2025

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
PROPRIETOR'S CAPITAL ACCOUNT			FIXED ASSETS :		
As per last year	29,87,104.00		Land & Building	17,16,250.00	
Add : Net Profit	9,07,016.00		Addition during the year	-	17,16,250.00
(Tfd. From P/L A/c)					
	38,94,120.00		FURNITURE & FIXTURE		
Less : Drawings (LIP & OTH.)	<u>7,62,753.00</u>	31,31,367.00	As per last A/c.	38,009.00	
			Less : Dep @ 10%	<u>3,801.00</u>	34,208.00
			MACHINERY		
OUTSTANDING LIABILITIES FOR			As per last A/c.	1,00,193.00	
Sundry Creditors	3,77,486.00		Less : Dep @ 15%	<u>15,029.00</u>	85,164.00
OUTSTANDING LIABILITIES FOR EXPENSES					
For Telephone Charges	729.00		TOOLS & IMPLEMENTS		
For Salary to Staff	16,850.00		As per last A/c.	1,66,527.00	
For Electricity Charges	17,469.00		Add: Purchase during the year	-	
For Accounting Charges	<u>2,500.00</u>	37,548.00	Less : Dep @ 15%	<u>1,66,527.00</u>	1,41,548.00
				<u>24,979.00</u>	
			ELECTRICAL INSTALLATION		
			As per last A/c	97,321.00	
			Add: Purchase during the year	-	
				<u>97,321.00</u>	
				<u>14,598.00</u>	82,723.00
			JEWELLERY (Ornaments)	3,21,764.00	
			Add: Purchase during the year	<u>87,625.00</u>	4,09,389.00
			Closing Stock	2,12,844.00	
			(Valued at Cost & Certified by the Proprietor)		
			Loans & Advances	1,23,865.00	
			Sundry Debtors	5,29,610.00	
			(Considered good)		
			CASH AT BANK :		
			State Bank of India		
			SB A/c No. - 10723721303	1,00,493.00	
			CA A/c No. - 43699264298	91,886.00	
			CASH IN HAND :	18,421.00	
		<u>35,46,401.00</u>			<u>35,46,401.00</u>

Date : 31st Oct, 2025

In terms of our Audit Report of even date

For Ashok K Ghosh & Co
Chartered Accountants
FRN 0526511E

(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 2025

<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	2,88,467.00	By Sales & Services		58,11,269.00	
To Purchase	44,75,936.00	By Commission & Others Income		2,06,431.00	
To Loading & Unloading Chgs.	97,682.00	By Closing stock		2,12,844.00	
To Gross Profit (Tfd. To P&L A/c)	13,68,459.00	(Valued at cost and certified by the Proprietor)			
	<u>62,30,544.00</u>				<u>62,30,544.00</u>
To Salary & Bonus to Staff	2,47,850.00	By Gross Profit b/d		13,68,459.00	
To Trade License	1,450.00	(Tfd. From Trading A/c)			
To Rates & Taxes	2,500.00				
To Electricity Charges	24,866.00				
To Travelling & Conveyance	31,469.00				
To General Expenses	1,711.00				
To Tea & Tiffin	7,213.00				
To Sales Promotion	21,977.00				
To Telephone Charges	4,855.00				
To Donation & Subscription	4,651.00				
To Bank Charges	1,837.00				
To Establishment Chgs.	13,288.00				
To Accounting Charges	5,500.00				
To Repairs & Maintenance	28,196.00				
To Printing & Stationery	5,673.00				
To Depreciation	58,407.00				
To Net Profit (Transferred to be Capital A/c)	9,07,016.00				
	<u>13,68,459.00</u>				<u>13,68,459.00</u>

Date : 31th Oct, 2025

In terms of our Audit Report of even date

For Ashok K Ghosh & Co.
 Chartered Accountants
 FRN 0316511D
 (A. K. Ghosh)
 Proprietor
 M. No. - 059647