

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



A. K. GHOSH
PROPRIETOR
M. No. – 059647.
UDIN - 25059647BMJIOT5308

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

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In terms of our Audit Report of even date

For Ashok K Ghosh & Co
Chartered Accountants
FRN/0306511E
(A.K.Ghosh)
Proprietor
M. No.- 0596447

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

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
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			
To Gross Profit		13,68,459.00	By Closing stock	2,12,844.00	
(Tfd. To P&L A/c)			(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		9,07,016.00			
(Transferred to be Capital A/c)		<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 0316516D

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