M/S A S CONSTRUCTION

Address: A-66 NEW RAIPUR ROAD
KOLKATA - 700084

AUDIT REPORT & FINANCIAL STATEMENT

FINANCIAL YEAR COVERED:-

1st APRIL 2024
TO
31st MARCH 2025

CHAUDHURI & BANERJEE

Chartered Accountants

Date: 24.01.2026

INDEPENDENT AUDITOR'S REPORT

To
The Partners,
M/s. A. S. CONSTRUCTION,

Opinion

We have audited the financial statements of A. S. CONSTRUCTION (i.e. *Partnership*) of a-66 New Raipur Road, Kolkata-700084, which comprise the balance sheet at March 31st 2025, and the works contract and trading and profit & loss account, for the year 1st April' 2024 to 31st March'2025, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st.2025, its *Profit* for the year ended and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements .and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. we do not provide a separate opinion on these matters. The balance sheet, and profit & loss account dealt with by this report are in agreement with the books of account

Responsibilities of Partnership Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaic Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financia statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a *going concern* disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management eithe intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from materi misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a hig level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstateme when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they cou reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequenc of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E

Joydeep Bose
Partner
Memo No: 063443
UDIN: 26063443ILXSCO5016
Place: Kolkata

CHAUDHURI & BANERJEE ★ Chartered Accountants, Kolkata ★ CA INDIA

A. S. CONSTRUCTION
A-66, NEW RAIPUR ROAD,KOLKATA-700084
WORKS CONTRACT & TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD 1./04/2024 TO 31/03/2025

PARTICULAR	AMOUNT(Rs)	AMOUNT(Rs)	PARTICULAR	AMOUNT(Rs)	AMOUNT(Rs)
TO OPENING		485260.00	BY WORKS CONTRACT		3933000.00
		3267266.00			
TO PURCHASE		1815505.00	BY WORK IN PROGRESS		2855361.00
TO LABOUR CHARGES		1810871.00			
TO DIRECT OTHER EX		202000.65			
			BY CLOSING STOCK		2208500.65
TO GROSS PROFIT		1415959.00			
TOTAL		**8996861.65**	TOTAL		**8996861.65**
TO ACCOUNTING CH		5000.00			
TO BANK CHARGES		2634.35	BY GROSS PROFIT		1415959.00
"' OTHERS EX		38000.00			
' RENT		32000.00			
" ENTERTAINMENT		1250.00			
" CONVEYANCE		15698.00			
GST		16000.00			
" SALARY		246500.00			
" SITE EXPENSES		137680.00			
" TELEPHONE EX		14540.00			
" LICENCE & TAXES		4500.00			
' OTHER OFFICIAL EXPENSES		14556.65			
" NET PROFIT		887600.00			
TOTAL		**1415959.00**	TOTAL		**1415959.00**

PROFIT &LOSS APPROCITION ACCOUNT FOR THE PERIOD 1./04/2024 TO 31/03/2025

PARTICULAR	AMOUNT(Rs)	AMOUNT(Rs)	PARTICULAR	AMOUNT(Rs)	AMOUNT(Rs)
TO RUMMUNATION	600000.00		BY NET PROFIT		887600.00
" IN ON CAPITAL	137000.00	737000.00			
TO INCOME TAX		46987.00			
' SHARE OF PROFIT	103613.00				
S. MAJUMDER	51806.50				
A. SEN	51806.50				
NET PROFIT		103613.00			
(TRANSFERRED TO PARTNERS CAPITAL ACCOUNT)					
TOTAL		**887600.00**	TOTAL		**887600.00**

In terms of our report on even date

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E
Joydeep Bose
Partner
Memo No: 063443
UDIN: 26063443ILXSCO5016

CHAUDHURI & BANERJEE ★ CA INDIA Chartered Accountants, Kolkata

FOR A. S. CONSTRUCTION

SD/= PARTNERS

DATE:24/01/2026
PLACE:KOLKATA

A. S. CONSTRUCTION
A-66, NEW RAIPUR ROAD,KOLKATA-700084

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
PARTNERS CAPITAL A/C			**FIXED ASSETS**		-
S. MAJUMDER	707311.12				1200000.00
ADD RUMMUNATON	300000.00		INVESTMENT-		
ADD INTT ON CAPITA ADDITION	68500.00		S.MAJUMDER	800000.00	
ADD SHARE OF PROFIT	51806.50		A. SEN	400000.00	
CAPITAL INTRODUCED	500000.00				
	1627617.62				
LESS - DRAWING	800000.00	827617.62			
A SEN	645974.10				
ADD RUMMUNATON	300000.00		**CURRENT ASSETS**		
ADD INTT ON CAPITA ADDITION	68500.00		WIP		2855361.00
ADD SHARE OF PROFIT	51806.50		CLOSING STOCK		2208500.65
	1066280.60		BANK- ICICI		581950.25
LESS - DRAWING	600000.00	466280.60	BANK - AXIS BANK		186526.42
LOAN & ADVANCE		-	CASH		68975.00
CURRENT LIABILITIES					
ADVANCE FROM PARTIES		4200250.00			
PRADIP SEN		1249278.10			
ADVANCE FROM PARTIES		0.00			
PROVISION OF I.TAX		46987.00			
SUNDRY CREDITORS		305300.00			
OUTSTANDING		5600.00			
TOTAL		**7101313.32**	TOTAL		**7101313.32**

In terms of our report on even date

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E

Joydeep Bose
Partner
Memo No: 063443
UDIN: 26063443ILXSCO5016

DATE:24/01/2026
PLACE:KOLKATA

FOR A. S. CONSTRUCTION

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