

Independent Auditors Report**Report on the Financial Statements**

We have audited the attached Balance Sheet of 'Starwood Real Estate' a Partnership Firm as at 31st March, 2025 and also the Profit & Loss Account for the year ended on that date. A summary of significant accounting policies and other explanatory information has been provided.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements to give a true and fair view of the financial position, financial performance of the Partnership Firm in accordance with the Accounting Standards. 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 a fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 of 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 risks assessment, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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.

Report on other Legal and Regulatory Requirements

We report that, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of account as required by the law have been kept by the Partnership Firm so far as appears from our examination of those books. The Balance Sheet dealt with by this report agrees with the books of account. In our opinion, the Balance Sheet complies with the Accounting Standards.

Opinion

In our opinion and to best our information and according to the explanations given to us, the financial statements give the information as required and in the manner and give a true and fair view in conformity with the accounting principles generally accepted in India;

- (i) In case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2025.
- (ii) In case of the Profit & Loss Account of the Net Profit for the period as mentioned above.

For Bhattacharyya De & Co.

Chartered Accountants

(Provas Kumar De), Partner
Membership No. 055637

Dated: 08.12.2025



UDIN: 26055637REBNYE4738 (Partnership Act)

M/S STARWOOD REAL ESTATE
Flat No 4, Lokenath Apartment, 107 Green Park
Narredrapur, South 24 Pgs, West Bengal - 700 103

BALANCE SHEET AS AT 31ST. MARCH 2025

| <u>LIABILITIES</u> | <u>AMOUNT</u> | <u>AMOUNT</u> | <u>ASSETS</u> | <u>AMOUNT</u> | <u>AMOUNT</u> |
|-------------------------------------|---------------|---------------------|---------------------------------|---------------|---------------------|
| Partners Capital : | | | Fixed Assets | | |
| <u>Anamika Ghosh</u> | | | Furniture & Fixture | 1,18,821.00 | |
| As per last account | 3,59,835.30 | | Add:- Purchased | 2,00,000.00 | |
| Add:- Capital Addition | 10,50,000.00 | | | 3,18,821.00 | |
| Add: Share of Net Profit | 3,03,658.86 | 17,13,494.16 | Less:- Depreceation | 21,882.00 | 2,96,939.00 |
| <u>Debdutta Roy</u> | | | Computer | 69,067.81 | |
| As per last account | 1,59,835.30 | | Less:- Depreceation | 21,949.00 | 47,118.81 |
| Add:- Capital Addition | 46,77,677.95 | | CCTV | 25,000.00 | |
| Add: Share of Net Profit | 3,03,658.86 | 51,41,172.11 | Less:- Depreceation | 3,750.00 | 21,250.00 |
| <u>Current Liabilities :</u> | | | Current Assets : | | |
| Gst Payable | 72,034.00 | | Sundry Debtors | | 15,998.00 |
| Staff Salary | 22,400.00 | | Advance for Land | | 18,00,000.00 |
| Accounting Charges | 28,000.00 | | Cash & Bank Balance: | | |
| Sundry Creditors | 18,257.74 | | Cash In Hand | 20,317.00 | |
| Partner Remuneration | 20,000.00 | 1,60,691.74 | Cash with Bandhan Bank | 51,07,608.00 | 51,27,925.00 |
| As per | | | | | |
| Provision for Income Tax | | 2,93,872.80 | | | |
| Add: | | | | | |
| | | 73,09,230.81 | | | 73,09,230.81 |

In terms of our report of even date

For Bhattacharyya De & Co.

Chartered Accountants

Address:

Signature:

(Pravas Kumar De)

Partner

Membership No. 55637

Dated: 08.12.2025

UDIN: 26055637REBNYE4738 (Partnership Act)



M/S STARWOOD REAL ESTATE
Flat No 4, Lokenath Apartment, 107 Green Park
Narredrapur, South 24 Pgs, West Bengal - 700 103

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

| <u>PARTICULARS</u> | <u>AMOUNT</u> | <u>AMOUNT</u> | <u>PARTICULARS</u> | <u>AMOUNT</u> |
|---|---------------|---------------------|-----------------------------|---------------------|
| To Accounting Charges | | 61,000.00 | By Service Charges Received | 25,30,000.00 |
| „ Commission | | 1,10,000.00 | By Sale of Material | 23,00,000.00 |
| „ General Expenses | | 852.24 | | |
| „ Interest on GST | | 1,122.00 | | |
| „ Labour Charges | | 9,07,000.00 | | |
| „ Material Purchased | | 19,61,106.71 | | |
| „ Professional Fees | | 1,20,000.00 | | |
| „ Professional Tax Enrolment | | 2,500.00 | | |
| „ Salary to Staff | | 2,91,200.00 | | |
| „ Stamp Duty | | 1,15,000.00 | | |
| „ Subscription and Donation | | 28,237.53 | | |
| „ Trade Licence | | 2,500.00 | | |
| „ Depreception on Furniture | 21,882.00 | | | |
| „ Depreception on CCTV | 3,750.00 | | | |
| „ Depreception on Computer | 21,949.00 | 47,581.00 | | |
| „ <u>Net Profit c/d</u> | | | | |
| Trf to PL Appropriation A/c | | 11,81,900.52 | | |
| | | 48,30,000.00 | | 48,30,000.00 |
| „ <u>Partners Remuneration</u> | | | By Net profit B/d | 11,81,900.52 |
| Anamika Ghosh | 1,20,000.00 | | Trf from PL Account | |
| Debdutta Roy | 1,20,000.00 | 2,40,000.00 | | |
| „ Self Asst. Tax (AY 2024-25) | | 40,710.00 | | |
| „ Provision for Income Tax (AY 2025-26) | | 2,93,872.80 | | |
| „ <u>Net Profit after Tax</u> | | | | |
| Trf to Partner's Capital | | | | |
| Anamika Ghosh | 3,03,658.86 | | | |
| Debdutta Roy | 3,03,658.86 | 6,07,317.72 | | |
| | | 11,81,900.52 | | 11,81,900.52 |

In terms of our report of even date
For Bhattacharyya De & Co.
Chartered Accountants

(Provas Kumar De)
Partner
Membership No. 55637
Dated: 08.12.2025



UDIN: 26055637REBNYE4738 (Partnership Act)