Maiti & Associates
Chartered Accountants

5 & 6, Fancy Lane, 1st Floor
Right Block, Kolkata - 700001
Ph. : (033) 2242 0314
E-mail : bnm352maiti@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE PROPRIETOR OF
TARA MAA ENTERPRISE
1/429,Gariahat Road(South)
Kolkata - 700068

Report on the Financial Statement
We have audited the accompanying financial statement of **M/S TARA MAA ENTERPRISE (Prop:Nantu Ghosh),** which comprises the Balance Sheet as at March 31,2025,and the Statement of Profit & Loss Account for the period then ended.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Unit 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 and 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 have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 risk assessments,the auditor considers internal control relevant to the Unit'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 resonableness of the accounting estimates made by the management,as well as evaluating the overall presentation of the financial statements.

We belive that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

MAITI & ASSOCIATES
Kolkata
Chartered Accountants

a) in the case of the Balance Sheet, of the state of affairs of the Unit as at 31st March,2025; and

b) in the case of Profit & Loss Account, of the Loss for the period ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
b) In our opinion proper books of accounts as required have been kept by the Unit so far as appears from our examination of the books.
c) The Balance Sheet and the Profit & Loss Account dealt with by this report are in agreement with the books of account.
d) In our opinion,the Balance Sheet and Profit & Loss Account dealt with by this report comply with the relevant Accounting Standards.

For MAITI & ASSOCIATES
Chartered Accountants
FRN:316038E

MAITI & ASSOCIATES Kolkata Chartered Accountants

(B.Maiti)
Proprietor
M/No 52574
UDIN:26052574EJLGMN3272

Dated : The 1st Day of February,2026

M/S TARA MAA ENTERPRISE

PROP:NANTU GHOSH
1/429,GARIAHAT ROAD(SOUTH),KOLKATA-700068

TRADING,PROFIT &LOSS A/C FOR THE YEAR ENDED 31ST MARCH,2025

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
To Opening Stock(WIP)		1,892,000.00			
To Direct Expenses:					
To Shifting Exp		180,000.00	By Closing Stock		
To Legal Charges		30,000.00	W-I-P		2,990,250.00
To Labour Charges		662,000.00			
To Engineer's Fees		30,000.00			
To Site Expenses		196,250.00			
To Gross Profit c/d		-			
		2,990,250.00			2,990,250.00
To Indirect Expenses:			By Gross Profit b/d		-
Legal Charges	-		By Net Loss c/d		236,947.00
Trade Licence	1,150.00		(trfd to Capital A/c)		
Insurance	21,646.00				
Subscription	-				
Travelling Exp	495.00				
Conveyance	378.00				
Mobile Charges	5,690.00				
Printing & Stationery	1,925.00				
Fuel Charges	12,975.00				
Accounting Charges	10,000.00				
Salary to staff	45,012.00				
Misc Expenses	1,792.00				
Bank Charges	4,267.00	105,330.00			
To Depreciation	105,330.00	131,617.00			
		236,947.00			236,947.00

As per our report of
even date.

MAITI & ASSOCIATES
Kolkata
Chartered Accountants

(B.Maiti)
M/NO: 052579
01-02-2026

TARA MAA ENTERPRISE

Proprietor

M/S. TARA MAA ENTERPRISE

PROP. : NANTU GHOSH
1/429,GARIAHAT ROAD(SOUTH), KOLKATA - 700068

BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital A/c			**Fixed Assets**		
As per last year A/c	1,875,945.00		**Furniture & Fixture**		
Add: Capital Introduced	-		As per last A/c	7,205.00	
Add: (i) Net Profit	(236,947.00)		Less : Dep.	721.00	6,484.00
(ii)Interest Recd	4,503.00	1,643,501.00	**Motor Car**		
Add:Income from Firms	1,643,501.00		As per last A/c	872,638.00	
(i)Santi Construction	-		Less:Depreciation	130,896.00	741,742.00
Salary	-				
Interest on Capital	-				
Share of Loss	(4,133.00)	(4,133.00)			
(ii)Elite Construction	-				
Salary	30,000.00		**Investment**		
Interest on Capital	-		MPSGreenery Developers(Last A/c)	351,000.00	
Share of Loss	(33,107.00)	(3,107.00)	Sahara Credit Corpn(Last A/c)	51,000.00	
(iii)N S Construction			Santi Construction	(1,490,021.00)	
Salary	-		Elite Construction	(703,710.00)	
Interest on Capital	89,285.00		Ganapati Construction	1,025,000.00	
Share of profit	(140,938.00)	(51,653.00)	N.G.Enterprise(Last A/c)	317,296.00	
		1,584,608.00	N S Construction	673,059.00	
Less:Drawings		926,523.00	Maa Tara Construction(Last A/c)	1,033,107.00	
		658,085.00		1,256,731.00	1,256,731.00
			Current Assets,Deposits, Loans & Advances		
			M/s Ananda Developers(Last A/c)		615,000.00
			RD with BOB(Last A/c)		20,000.00
			Sundry Advances(Last A/c)		2,595,000.00
			Suman Chakraborty(Last A/c)		600,000.00
Secured Loan			Revenue with Govt Authority		
Vehicle Loan with ICICI Bank			GST	643,494.00	-
A/c-LACAL00044785183	351,325.00		GST Fees	-	
IDBI Bank(A/c-0012675100099590)	4,139,631.00		TDS etc	-	643,494.00
Muthut Finance	580,088.00				
Max Life Insurance Company Ltd(Policy Bond)-Last A/c	108,600.00		**Stock in hand**		
LICI(Against Policy Bond) -Last A/c	2,000,805.00		W-I-P		2,990,250.00
CC with Bank of Baroda,Gariahat Road Branch			**Cash at Banks**		
A/c-77690500000414(Last A/c)	1,128,986.00	8,309,435.00	Indian Bank,Jodhpur Park Branch,		
	8,309,435.00		A/c-50033660637	1,497.00	
Unsecured Loan			A/c-50293830024	199,056.00	200,553.00
Advance Recd from Parties		600,000.00			
			Cash in hand		5,848.00
Current Liabilities & Other Provision					
Accounting Charges	10,000.00				
Other provisions	97,582.00	107,582.00			
		9,675,102.00			9,675,102.00

As per our report of date.

MAITI & ASSOCIATES
Chartered Accountants
Kolkata

(B. Maiti)
M/NO: 052574
21-02-2026

TARA MAA ENTERPRISE

Proprietor