



**INDEPENDENT AUDITOR'S REPORT**

To the Proprietor of  
Anwesha Construction  
83, Laskarpur Road, Ramkrishna Nagar- Garia  
Kolkata-700084

**Report on the Financial Statement**

We have audited the accompanying financial statements of Anwesha Construction proprietorship firm having its registered office at 83, Laskarpur Road, Ramkrishna Nagar, Garia, Kolkata-700084, which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss, and a summary of significant accounting policies and other explanatory information for the year then ended.

**Management's Responsibility for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the proprietorship firm in accordance with the applicable accounting standards.

**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 the Standards on Auditing issued by the Institute of Chartered Accountants of India.

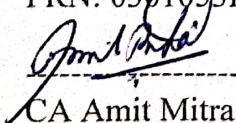
**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:  
- in the case of the Balance Sheet, of the state of affairs of the firm as at 31st March, 2024; and  
- in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date.

**Report on other legal and Regulatory requirements.**

1. Books of Account – Proper books of account have been maintained by the proprietorship firm so far as appears from our examination.
2. Real Estate Projects – The accounting of real estate projects is in accordance with Guidance Note on Accounting for Real Estate Transactions (Revised 2012) issued by ICAI as applicable.

For Roy & Bagchi  
Chartered Accountants  
FRN: 0301053E

  
CA Amit Mitra

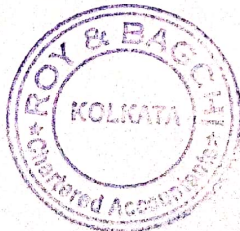
Partner

Membership No: 060694

UDIN: 25060694BMIMCO2730

Place: Kolkata

Dated: 09/09/2025



Branches: Ambedkar Bhawan (1<sup>st</sup> Floor), Opposite ANNIDCO Petrol Pump, Goal Ghar,  
Port Blair – 744103, Tele: (03192) 233071

12 Raviraj Chambers, Opposite Ldce Branch, Beside Latur Municipal Corporation, Main Road, Latur, - 413 512  
Plot No 89, 1<sup>st</sup> Floor, Jagamohan Nagar, Bhubaneswar (Mc), Bhubaneswar-751030  
East Pratapgarh, Near Loknath Ashram, Agartala, Tripura (West) 799 004



# M/S Anwesha Construction

Balance Sheet as at 31st March 2024

(Amounts in Rs)

	Particulars	Note No	31/03/2024
I	<b>EQUITY AND LIABILITIES</b>		
1	<b>Owners' Funds</b>		
a	Owners' Capital Account	3	20,000.00
b	Reserves and surplus		-
2	<b>Non-current liabilities</b>		
a	Long-term borrowings		-
b	Deferred tax liabilities (Net)		-
c	Other long-term liabilities		-
d	Long-term provisions		-
3	<b>Current liabilities</b>		
a	Short-term borrowings		50,000.00
b	Trade payables		-
	-Dues of MSME		-
	-Dues of others		-
c	Other current liabilities		-
d	Short-term provisions		-
	<b>Total</b>		<b>70,000.00</b>
II	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
a	Property, Plant and Equipment and Intangible Assets		-
	i. Property, Plant and Equipment		-
	ii. Intangible assets		-
	iii. Capital work in progress		-
	iv. Intangible asset under development		-
b	Non-current investments		-
c	Deferred tax assets (Net)		-
d	Long Term Loans and Advances		-
e	Other non-current assets		-
2	<b>Current assets</b>		
a	Current investments		-
b	Inventories		-
c	Trade receivables		-
d	Cash and bank balances		70,000.00
e	Short Term Loans and Advances		-
f	Other current assets		-
	<b>Total</b>		<b>70,000.00</b>
	Summary of significant accounting policies		
	The accompanying notes are an integral part of the financial statements		

As per our annexed report of even date

For Roy & Bagchi

Chartered Accountants

FRN: 03010531

*Amit Mitra*

(CA. Amit Mitra)

Partner

Membership No. 060694

UDIN : 25060694BMIMCO2730

Date: 09/09/2025

Place : Kolkata.



Santanu Kundu

Proprietor

**ANWESHA CONSTRUCTION**

*Santanu Kundu*  
Proprietor





M/s Anvesha Construction		(Amounts in Rs)
Statement of Profit and Loss for the Year ended		
Particulars	Note	31/03/2024
I Revenue from operations		-
II Other Income		-
III Total Income (I+II)		-
IV Expenses:		
a Changes in inventories of finished goods, by-products and work-in-progress		-
b Construction Expenses		10,000.00
c Employee benefits expense		10,000.00
d Depreciation and amortization expense		
e Other expenses		
Total Expenses		(10,000.00)
V Profit/(loss) before exceptional and extraordinary items and tax (III- IV)		
VI Exceptional items		(10,000.00)
VII Profit/(loss) before extraordinary items, Partner Remuneration and tax (V-VI)		-
VIII Extraordinary Items		(10,000.00)
IX Profit before Partner Remuneration and tax (VII-VIII)		-
X Partners Remuneration , if any		(10,000.00)
XI Profit before Tax		-
XII Tax expense:		
a Current tax		-
b Excess/Short provision of tax relating to earlier years		-
c Deferred tax charge/ (benefit)		(10,000.00)
XI Profit/(loss) for the period from continuing operations (IX-X)		-
XII Profit/(loss) from discontinuing operations		-
XIII Tax expense of discontinuing operations		-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		(10,000.00)
XV Profit/(loss) for the year (XI+XIV)		
The accompanying notes are an integral part of the financial statements		

As per our annexed report of even date

For Roy & Bagchi

Chartered Accountants

FRN: 0301053E

(CA. Amit Mitra)

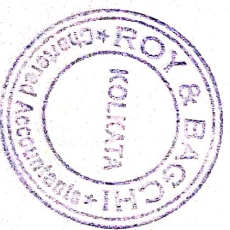
Partner

Membership No.060694

UDIN : 25060694BMIMCO2730

Date: 09/09/2025

Place : Kolkata.



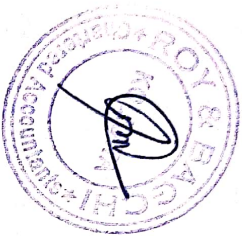
Santanu Kundu

Proprietor

ANWESHA CONSTRUCTION  
Santanu Kundu  
Proprietor

Notes forming part of the Financial Statements for the year ended, 31 March 2024  
M/S Anwesha Construction  
Note - 3 Owners' Capital Account

(Amounts in Rs)						
Sr No	Name of Proprietor	Share of Profit/Loss (%)	As at 1st April 2023 (Opening Balance)	Capital Introduced /contributed during the year	Transferred from Profit & Loss A/c	Withdrawals during the year
						As at 31st March 2024 (Closing Balance)
1	Santanu Kundu	100%	-	30,000.00	(10,000.00)	-
		100%	-	30,000.00	(10,000.00)	20,000.00
	Previous year (PY)		-	-	-	-



ANWESHA CONSTRUCTION  
Santanu Kundu  
Proprietor



## **Note: 1 Brief about the entity**

Anwesha Construction (the "Entity") is a Real Estate Developer. The Entity is primarily engaged in the business of Construction or development of real estate projects in West Bengal.

## **Note: 2 Significant Accounting Policies**

### **a. Basis of Preparation**

The financial statements have been prepared on a going concern basis under the historical cost convention and accrual method of accounting in accordance with applicable Accounting Standards (AS), as notified, and the provisions of applicable laws.

### **b. Revenue Recognition**

Revenue is recognized when it is earned and no significantly uncertainty exists as to its realization. In the Case of sale of flats, revenue is recognized when the significant risk and rewards of ownership have been transferred to buyer.

### **c. Borrowing Costs**

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets (including real estate projects) are capitalized as part of the cost of such assets. Other borrowing costs are expensed as incurred.

### **d. Inventories**

- **Land, Plots, and Unsold Units:** Valued at the lower of cost or net realizable value (NRV). Cost includes cost of land, development expenditure, materials, services, and other related overheads.
- **Work-in-Progress (WIP):** Includes construction costs incurred on ongoing real estate projects and is valued at cost or NRV, whichever is lower.

### **e. Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Cost includes all direct costs and incidental expenses incurred to bring the asset to its intended use.

### **f. Provisions and Contingent Liabilities**

Provisions are recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required. Contingent liabilities are disclosed unless the possibility of an outflow is remote.

### **g. Use of Estimates**

The preparation of financial statements requires the management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.



**ANWESHA CONSTRUCTION**

*Santanu Kundu*  
Proprietor