SARBAN JHA & CO.
CHARTERED ACCOUNTANTS

2/22 Mahabir Marg C-Z
Durgapur,West Bengal
Phone: 8101987237
Email:casarbanjha@gm

Audit Report

Report on the Financial Statements

We have examined the accompanying financial statements of **OMKAR BUILDERS** at – 1/4/7 SUKANTA SARANI, SUBHASHPALLY, BENACHITY, DURGAPUR, W.B. - 713213 Permanent Account Number – **AAIFO6489K**.

Which comprise the Balance Sheet as at **31st March, 2025**, the statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management (The Partnership Firm) 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 Partnership Business 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 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 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 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 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.

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 required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

i. In the case of the Balance Sheet, of the statement of affairs of the Partnership Firm as at 31st March, 2025.

ii. In the case of the Statement of Profit and Loss, of the profit for the year 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 purpose of our audit;

b. In our opinion proper books of account as required by law have been kept by the Firm so far as appears.

c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;

DATE: 11/05/2026
PLACE: DURGAPUR

UDIN: **26307474TMUYTV8940**

For **SARBAN JHA & CO.,**
CHARTERED ACCOUNTANTS,

(Firm Reg.: 330210E)

Sarban Kumar Jha
Digitally signed by Sarban Kumar Jha
Date: 2026.05.11 13:42:08 +05'30'

(CA SARBAN KUMAR JHA)
Proprietor: M No 307474

OMKAR BUILDERS
PAN NO.-AAIFO6489K
PREMISES NO 1, 1/4/7 SUKANTA SARANI, SUBHAS PALLY, BENACHITY, DIST :PASCHIM BARDHAMAN -713213
Profit & Loss account for the year ended 31-03-2025

	Particulars	*Amount*		*Particulars*	*Amount*
To,	Opening Stock		By	Sales	-
	-WIP	1,33,334.87			
"	Purchases	-	"	Closing Stock	
"	Direct Expenses			-WIP	22,75,561.18
	-Brokerage	15,00,000.00			
	-Diesel	-			
"	Gross Profit C/D	6,42,226.31			
		22,75,561.18		-	**22,75,561.18**
To,	Registration Fee	72,000.00	By	Gross Profit b/d	6,42,226.31
"	Legal Charges	3,500.00			
"	Bank Charges	19,610.31			
"	Consultancy Charges	80,000.00			
"	ADDA (NOC Charges)	3,39,066.00			
"	Pre Ope Expenses	99,012.00			
"	Misc. Exp.	3,059.00			
"	Printing & Stationary	473.00			
"	Survey Charges	3,000.00			
"	Office Rent	10,000.00			
"	Office Maintenance	700.00			
"	Trade License Fee	11,086.00			
"	Office Expenses	720.00			
	Book Profit	-			
		6,42,226.31			**6,42,226.31**

Place: Durgapur
UDIN: 26307474TMUYTV8940
Date:

For, Sarban Jha & Co.
Chartered Accountants
Firm Regd. No: 330210E

Sarban Kumar Jha
Digitally signed by Sarban Kumar Jha
Date: 2026.05.11 13:42:23 +05'30'

Sarban Kumar Jha
Proprietor
Membership No: 307474

Profit & Loss Appropration Account for the year ended 31st March' 2025

	PARTICULARS	*Amount*	*Amount*		*PARTICULARS*	*Amount*
To,	**Interest on Capital**			By,	Book Profit b/d	-
1)	DEBASIS MONDAL (20%)	-				
2)	ISHITA THAKUR (20%)	-				
3)	KULVINDER KAUR (30%)	-				
4)	NILKANTA CHAND (30%)	-	-			
To,	**Partner's Remuneration**					
1)	DEBASIS MONDAL (20%)	-				
2)	ISHITA THAKUR (20%)	-				
3)	KULVINDER KAUR (30%)	-				
4)	NILKANTA CHAND (30%)	-	-			
To	**Provision for tax**		-			
To,	**Partner's Share of Profit**					
1)	DEBASIS MONDAL (20%)	-				
2)	ISHITA THAKUR (20%)	-				
3)	KULVINDER KAUR (30%)	-				
4)	NILKANTA CHAND (30%)	-	-			
			-		-	**-**

Place: Durgapur
UDIN: 26307474TMUYTV8940
Date:

For, Sarban Jha & Co.
Chartered Accountants
Firm Regd. No: 330210E

Sarban Kumar Jha
Digitally signed by Sarban Kumar Jha
Date: 2026.05.11 13:42:34 +05'30'

Sarban Kumar Jha
Proprietor
Membership No: 307474

OMKAR BUILDERS
PAN NO.-AAIFO6489K
PREMISES NO 1, 1/4/7 SUKANTA SARANI, SUBHAS PALLY, BENACHITY, DIST :PASCHIM BARDHAMAN -713213
Balance Sheet as on 31st March, 2025

Liabilities	*Amount*	*Amount*	*Assets*	*Amount*	*Amount*
Partner's Capital			**Fixed Assets**		-
(As per Schedule-A attached)					
1) DEBASIS MONDAL	15,85,469.00				
2) ISHITA THAKUR	12,75,469.00		**Current Assets**		
3) KULVINDER KAUR	20,50,704.00				
4) NILKANTA CHAND	21,14,704.00	**70,26,346.00**	Closing stock (WIP)		**22,75,561.18**
			Loans & Advances		
			-Advance Against Loan (Heema C	30,00,000.00	
			-JV Advance (Pratima Pal)	25,50,000.00	
			-JV Advance (Ananta Nandi)	2,00,000.00	**57,50,000.00**
			Security Deposit (Chand Master - Office Rent)		**5,000.00**
Loans(Liability)			Cash-in-hand		**3,548.00**
			Cash at Bank		
Unsecured			-SBI CA (5995)		**9,384.13**
-Avinash Kumar	7,30,000.00		-UCO CA (2698)		**12,852.69**
-Ishita Thakur	3,00,000.00	**10,30,000.00**			
		80,56,346.00			**80,56,346.00**

Place: Durgapur
UDIN: 26307474TMUYTV8940
Date:

For, Sarban Jha & Co.
Chartered Accountants
Firm Regd. No: 330210E

Sarban Kumar Jha
Digitally signed by Sarban Kumar Jha
Date: 2026.05.11 13:42:45 +05'30'

Sarban Kumar Jha
Proprietor
Membership No: 307474

OMKAR BUILDERS
PAN NO.-AAIFO6489K
PREMISES NO 1, 1/4/7 SUKANTA SARANI, SUBHAS PALLY, BENACHITY, DIST :PASCHIM BARDHAMAN -713213
Schedule - A Forming Part of Balance Sheet as on 31st March, 2025

1)	**DEBASIS MONDAL (20%)**		
	Opening Capital	**3,05,000.00**	
	Add: Addition in capital	**12,95,000.00**	
	Add : Interest on Capital	-	
	Add : Remuneration	-	
	Add : Share of Profit	-	
		16,00,000.00	
	Less : Drawings	-	
	Adj, Cash,TDS,etc.	14,531.00	15,85,469.00
2)	**ISHITA THAKUR (20%)**		
	Opening Capital	**2,00,000.00**	
	Add: Addition in capital	**10,85,000.00**	
	Add : Interest on Capital	-	
	Add : Remuneration	-	
	Add : Share of Profit	-	
		12,85,000.00	
	Less : Drawings		
	Adj, Cash,TDS,etc.	9,531.00	12,75,469.00
3)	**KULVINDER KAUR (30%)**		
	Opening Capital	**5,00,000.00**	
	Add: Addition in capital	**15,90,000.00**	
	Add : Interest on Capital	-	
	Add : Remuneration	-	
	Add : Share of Profit	-	
		20,90,000.00	
	Less : Drawings		
	Adj, Cash,TDS,etc.	39,296.00	20,50,704.00
4)	**NILKANTA CHAND (30%)**		
	Opening Capital	**4,80,000.00**	
	Add: Addition in capital	**16,74,000.00**	
	Add : Interest on Capital	-	
	Add : Remuneration	-	
	Add : Share of Profit	-	
		21,54,000.00	
	Less : Drawings		
	Adj, Cash,TDS,etc.	39,296.00	21,14,704.00
			70,26,346.00

For, Sarban Jha & Co.
Chartered Accountants
Firm Regd. No: 330210E

Place: Durgapur
UDIN: 26307474TMUYTV8940
Date:

Sarban Kumar Jha
Digitally signed by Sarban Kumar Jha
Date: 2026.05.11 13:42:58 +05'30'

Sarban Kumar Jha
Proprietor
Membership No: 307474