

ANNUAL AUDIT REPORT

OF

GHOSH ENTERPRISE

Proprietor- Dipankar Ghosh

120, Satyen Roy Road, Behala, Kolkata-700034

FOR THE YEAR ENDED 31.03.2025

Auditors:-

Sudipta Ghosh & Associates

Chartered Accountants

Head Office

H/O – Jiaur Rahaman Mallick
Vill & P. O.:- Kharui
Tamluk,
Purba Medinipur – 721134
Mob No. 9230823033

Branch office

5/A, N.N Mukherjee 3rd Lane
Uttarpara, Hooghly – 712258
Ph.: 033-2663-4421
(M): 9230823033

City Office

29C, Bentinck Street, 2nd Floor
Kolkata – 700 069
(M): 9230823033

SUDIPTA GHOSH & ASSOCIATES

Chartered Accountants

City Office

29C, Bentinck Street, 2nd Floor
Kolkata- 700069, West Bengal, India

Head Office:-

H/O Jiaur Rahaman Mallick,
Vill & P.O.:- Kharui
Tamluk, Purba Medinipur – 721 134,
West Bengal, India
Ph- +91-9230823033, 7003384289
Email Id: sudipta_ghosh08@yahoo.com

INDEPENDENT AUDITORS' REPORT **Report on the Financial Statements**

Opinion

We have audited the accompanying financial statements of **GHOSH ENTERPRISE**, proprietor being Dipankar Ghosh, of 120, Satyen Roy Road, Behala, Kolkata - 700034, which comprise the Balance Sheet as on 31st March, 2025 and Trading and Profit & Loss Account for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the entity, give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the financial position of the entity as on March 31, 2025 and the No Profit, No Loss for the year ended on that date.

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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these financial statements for such internal controls as Management determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or errors.

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 either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.



**BRANCH OFFICE: 5/A, N.N. MUKHERJEE THIRD LANE, UTTARPARA,
HOOGHLY- 712 258**

City Office

29C, Bentinck Street, 2nd Floor
Kolkata- 700069, West Bengal, India

Head Office:-

H/O Jiaur Rahaman Mallick,
VIII & P.O.- Kharul
Tamluk, Purba Medinipur – 721 134,
West Bengal, India
Ph- +91-9230823033, 7003384289
Email Id: sudipta_ghosh08@yahoo.com

Auditor's Responsibility for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- √ Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures, responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from errors, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- √ Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- √ Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by Management.
- √ Conclude on the appropriateness of Management's use of the Going Concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a Going Concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the entity to cease to continue as a Going Concern.

We communicate with those charged with Governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.



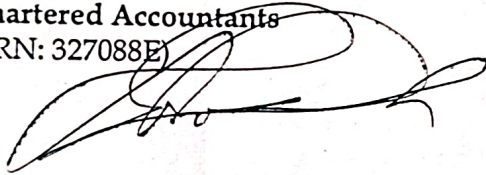
SUDIPTA GHOSH & ASSOCIATES
Chartered Accountants

City Office
29C, Bentinck Street, 2nd Floor
Kolkata- 700069, West Bengal, India

Head Office:-
H/O Jiaur Rahaman Mallick,
Vill & P.O.:- Kharui
Tamluk, Purba Medinipur – 721 134,
West Bengal, India
Ph- +91-9230823033, 7003384289
Email Id: sudipta_ghosh08@yahoo.com

✓ We also provide those charge with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For SUDIPTA GHOSH & ASSOCIATES
Chartered Accountants
(FRN: 327088E)



SUDIPTA GHOSH
Partner
Membership No. 055664

UDIN: 25055664BMKTPF5559
Place: Kolkata
Dated: 02.12.2025



BRANCH OFFICE: 5/A, N.N. MUKHERJEE THIRD LANE, UTTARPARA,
HOOGHLY- 712 258

GHOSH ENTERPRISE
 Proprietor :- DIPANKAR GHOSH
 120, Satyen Roy Road, Behala, Kolkata - 700034

Balance Sheet As On 31st March, 2025

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
<u>Capital Account</u>			<u>Security Deposit (VAT)</u>		25,000.00
As Per Last Year	61,09,354.27		As Per Last Account		6,55,920.00
Add :- Net Profit	0.00		<u>GST INPUT</u>		
Add :- Interest on Investment	0.00				
Add :- Interest From F.D.	5,68,278.00				
Add :- Savings Bank Interest	54,890.00				
	67,32,522.27				
Less :- Drawings	1,20,000.00				
Less :- T.D.S.	56,834.00	65,55,688.27			
<u>ADVANCE FROM PARTIES</u>			<u>Advance</u>		
As Per Last Year		48,00,000.00	For House Property	7,50,000.00	
			As per last account	4,50,000.00	
<u>Loan From Privali Ghosh</u>		4,00,000.00	Add: during the year		12,00,000.00
			<u>Closing Stock</u>		17,85,592.00
			Closing Work in Progress		80,89,176.27
			<u>Cash & Cash Equivalents</u>		
		1,17,55,688.27			1,17,55,688.27

Date :- 02.12.2025
 Place :- Kolkata
 UDIN :- 25055664BMKTPF5559

Signed in Terms of our Separate Report of Even Date,
 FRN - 0327088E

For Sudipta Ghosh & Associates
 Chartered Accountants

S.Ghosh
 Partner
 M.No. 055664



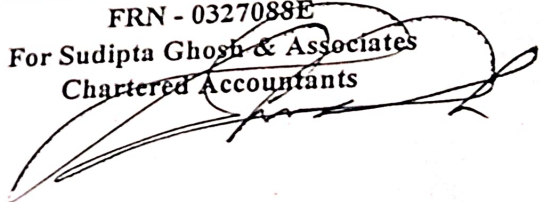
GHOSH ENTERPRISE
Proprietor :- DIPANKAR GHOSH
120, Satyen Roy Road, Behala, Kolkata - 700034

Trading and Profit & Loss Account For The Year Ended 31st March, 2025

Dr.				Cr.	
PARTICULARS		Amount Rs.	PARTICULARS		Amount Rs.
To Opening Work in Progress	15,35,727.00	By Turnover			0.00
To Purchases	2,18,842.00				
To Labour Charges	21,548.00				
To Other Expenses	9,475.00				
		By Closing Work in Progress			17,85,592.00
To Net Profit c/d	0.00				
	17,85,592.00				17,85,592.00

Signed in Terms of our Separate Report of Even Date,
FRN - 0327088E

For Sudipta Ghosh & Associates
Chartered Accountants



S.Ghosh
Partner
M.No. 055664

Date :- 02.12.2025
Place :- Kolkata
UDIN :- 25055664BMKTPF5559

