



SOUMEN & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O.: 391/37, Prince Anwar Shah Road, Kolkata-700068

Branch: 15F, Jessore Road, Barasat, Kolkata- 700124

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TO WHOM IT MAY CONCERN

We have audited the accompanying Balance Sheet of **M/s. A.S. CONSTRUCTION** (Prop: **Samar Das** having PAN-**ADQPD4139A**) of Add: - 28, Biresh Pally (North), Madhyamgram, North 24 Parganas, Kolkata - 700129 as at March 31st, 2024 and the related Trading and Profit & Loss Account for the year ended as on that date. Preparation of these financial statements are the responsibility of the proprietor of the entity under audit. Our responsibility is to express an opinion on these statements based on our audit.

In our opinion, proper books of accounts have been kept in the office of **M/s. A.S. CONSTRUCTION** (Prop: **Samar Das** having PAN-**ADQPD4139A**) of Add: - 28, Biresh Pally (North), Madhyamgram, North 24 Parganas, Kolkata - 700129 so far as it appears from our examination of the books on test basis. Additionally, in our opinion and to the best of our knowledge and according to the information and explanations given to us, the Balance Sheet as at March 31st, 2024 and the related Trading and Profit & Loss Account of the entity for the year ended on that date are in agreement with the books of accounts maintained by the entity subject to the following:

- i) Statutory compliance regarding return filing of income tax for the year under audit has not been verified by us.
- ii) Year-end stock-in-trade, cash-in-hand and cash at bank are certified by the proprietor.
- iii) Balance confirmations are still awaited from various parties.
- iv) Expenditures and revenues are checked on test basis to the extent documents were made available to us.
- v) Sales and purchases figures are prima facie certified hereby on accrual basis.

For Soumen & Associates

Chartered Accountants

FRN 323348E



Shayak Sinha

Partner

(Membership No. 315609)

UDIN - 25315609BMKTEU1260

Place: Kolkata

Date: 08-12-2025