

INDEPENDENT AUDITOR'S REPORT

**TO THE PROPRIETOR OF GRIHA NIRMAN
REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

OPINION

We have audited the accompanying standalone financial statements of **GRIHA NIRMAN (PROP : UMA SHANKAR SINGH)**, which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, of the state of affairs as at March 31, 2023, and profit and loss for the year ended on that date.

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE FINANCIAL STATEMENTS

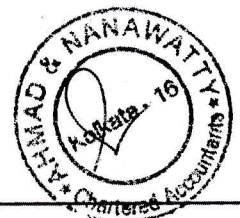
Management is responsible for the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Limited Liability Partnership and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

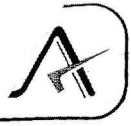
In preparing the financial statements, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the proprietary concern or to cease operations, or has no realistic alternative but to do so.

Those management are also responsible for overseeing the proprietary concern financial reporting process.

AUDITORS' RESPONSIBILITY FOR THE AUDIT OF FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, 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.



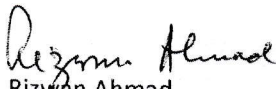


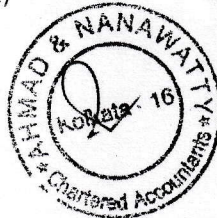
REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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 proprietor so far as appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone statements comply with Accounting Standards issued by the Institute of Chartered Accountants of India.

For AHMAD & NANAWATTY
Chartered Accountants
(Firm Registration No. 322546E)


Rizwan Ahmad
Partner
Membership No.: 056042
UDIN : 24056042BKEYDE1130



Place: Kolkata
Date : 30th December 2023

BALANCE SHEET AS AT 31st MARCH 2023

	<u>SCHEDULE</u>	<u>31.03.2023</u> (Rs.)
<u>SOURCES OF FUND</u>		
Capital Account	A	29,243
Loan Fund	B	8,279,062
	TOTAL	<u><u>8,308,305</u></u>
<u>APPLICATION OF FUND</u>		
Fixed Assets (Mortgage against O/d)		1,226,194
Investment		164,971
<u>Current Assets, Loans & Advances</u>		
Inventories	C	6,536,830
Sundry Debtors		410,120
Laons & Advances		1,826,586
Cash & Bank Balances	D	<u>145,970</u>
		8,919,506
Less : Current Liabilities & Provisions	E	<u>2,002,366</u>
Net Current Assets		6,917,140
	TOTAL	<u><u>8,308,305</u></u>

For **AHMAD & NANAWATTY**

Chartered Accountants

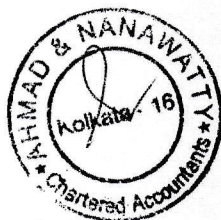
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*Rizwan Ahmad***Rizwan Ahmad**

(Partner)

Mem No: 056042

UDIN : 24056042BKEYDW1130



Uma Shankar Singh
Uma Shankar Singh
 (Proprietor)

Place : Kolkata

Dated : 30th December 2023

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2023

<u>SCHEDULE</u>	<u>31.03.2023</u> (Rs.)
<u>INCOME</u>	
Sales	1,670,572
Closing Stock	6,536,830
	<u>8,207,402</u>
<u>EXPENDITURE</u>	
Opening Stock	2,994,854
Purchases	2,356,196
Labour charges	1,371,125
Administrative Expenses	1,177,481
	<u>7,899,656</u>
Profit transferred to Capital Account	307,746

For **AHMAD & NANAWATTY**
Chartered Accountants
Firm Regn No: 322546E

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Uma Shankar Singh
Uma Shankar Singh
(Proprietor)

Place : Kolkata

Dated : 30th December 2023

SCHEDULES TO THE BALANCE SHEETSCHEDULE - ACAPITAL ACCOUNT

Uma Shankar Singh

Balance as on 01.04.2022

102,437

Add : Introduced during the year

-

Add : Share of Profit

307,746

410,183

Less : Drawings during the period

380,940

29,243

29,243

SCHEDULE - BLOAN FUND

from Banks (secured agt Deposit)

1,566,774

Loan from Jaydev Sardar

1,200,000

Loan from Mousumi Deb Sharma

5,152,288

Loan from Shagufa Perween

360,000

8,279,062

8,279,062

SCHEDULE - CINVENTORIES

Finished Stock

351,980

Work-in-Progress

6,184,850

6,536,830

SCHEDULE - DCASH & BANK BALANCES

Cash in Hand

145,970

145,970

SCHEDULE - ECURRENT LIABILITIES & PROVISIONS

Advance from Parties

1,835,316

Sundry Creditors

167,050

2,002,366



SCHEDULES TO THE PROFIT & LOSS ACCOUNTSCHEDULE - FADMINISTRATIVE EXPENSES

Accounting Charges	17,000
Bank Charges	7,066
Conveyance	56,960
Electricity Charges	77,520
Insurance	2,500
Interest	220,468
Municipal Tax	245,278
Legal Fees	35,400
Office Expenses	25,413
Processing Fees	5,040
Rent	18,206
Salary	460,100
Telephone Expenses	5,000
Misc. Expenses	1,530
	<u>1,177,481</u>

For **AHMAD & NANAWATTY**

Chartered Accountants

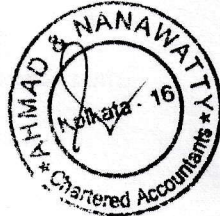
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