



Sandipan Bhattacharyya, A.C.A.
Chartered Accountant

Anannya Apartment
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“AUDITORS REPORT”

We have audited the attached Balance Sheet of M/s Nivedita Construction, 5/3/1B, M.M. Feeder Road, Ariadaha, Belgharia, Kolkata-700057, as on 31st March 2023 and the Profit and Loss Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the Firm Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our Audit in accordance with the Accounting Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the Accounting principles used and significant estimates made by Management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

Further to our comments, we report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper Books of Accounts have been kept by the partnership firm so far as appears from our examination of those books.
3. The Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the Books of Account
4. In our opinion and to the beat of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India;

- (a) So far as it relates to the Balance Sheet, of the state of affairs of the firm as on 31st March 2023; and
- (b) So far as it relates to the Profit and Loss Account, of the Profit of the firm for the period ended on that date.

Place : Kolkata
Date : 27th July 2023

For SANDIPAN BHATTACHARYYA
Chartered Accountant
Regd. No.- 066909



Sd/

(S. Bhattacharyya)
Proprietor

UDIN-22066909BGYCRQ7992