



AUDIT REPORT

1. We have audited the attached Balance Sheet M/S - ANJAN DUTTA & ASSOCIATES and M/S - E SQUARE DEVELOPER (PROP. - SRI ANJAN DUTTA) (PAN-AEIPD1170Q), having Regd. Office at 2/2, SIDDHINATH CHATTERJEE ROAD, KOLKATA-700 034 as at 31st March, 2022 and also the Profit & Loss Account for the period ended on that date annexed there to [01/04/2021 to 31/03/2022]. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing 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 of 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.

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 purposes of our audit;
- (b) In our opinion, proper books of account as required by Law have been kept by the company so far as appears from our examinations of those books;
- (c) The Balance Sheet and Profit & Loss Account dealt with by this Report are in agreement with this books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the notes thereon, give the information required by the Income Tax Act 1961, 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 Balance Sheet, of the state of affairs of the Company as at 31st March, 2022 and
 - (ii) In the case of the Profit & Loss Account, Profit for the period ended on that date.

Date: 26/08/2023
Place : Kolkata



Rabind Nath
FCA, RABINDRA NATH BARDHAN
Chartered Accountant
15/15, BANERJEE PARA ROAD,
SARSUNA, KOLKATA-700061
Membership No: 017270
UDIN: 23017270BGUVDF6764

