



INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statement of the **KESHOB BUILDCON** at – DN-28, CHAFFE STREET, BIDHANNAGAR, DURGAPUR– 713212 WEST BENGAL. which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit & Loss A/c for the year then ended, and summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the firm in accordance with the accounting standards notified and in accordance with the accounting principles generally accepted in India. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India issued by Institute of Chartered Accountant of India. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements referred to above 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.

- (a) In the case of the Balance Sheet of the state of affairs of the Partnership firm as at March 31, 2023.
- (b) In the case of the Statement of Profit & Loss A/c of the Profit for the year ended on that date, and

Report on other Legal and Regulatory requirements

(1) (i) As required, 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 entity so far as appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit & Loss A/c, dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, the Statement of Profit & Loss A/c, comply with accounting standards.

**For SHASTRI KUMAR AND ASSOCIATES
(Chartered Accountant)**



(CA AMIT KUMAR)

Partner

M.No. – 303067

A handwritten signature in blue ink that reads "Amit Kumar".

SHASTRI KUMAR & ASSOCIATES
FIRM REGD. NO.- 329817E
CA AMIT KUMAR
Chartered Accountant
Membership No.- 303067

Partner