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*M. N. Mitra & Co.*  
Chartered Accountants

12/1/5, Monoharpukur Road  
Kolkata - 700 026

## AUDITOR'S REPORT

This is to certify that we have audited the attached Balance Sheet as at 31<sup>st</sup> March 2022 of M/s **Ria Construction** of 579, Purbalok, Kalikapur, E.M. Bypass, Kolkata - 700099 and M/s **Hot Spot** of 18/1, Kalikapur, Kolkata - 700099 (Prop: **Sanjay Singh**, PAN.: ALXPS154N) and the Profit & Loss Account for the year ended on that date. These financial statements are the responsibility of the Individual. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have examined the account on test basis, the evidence in support of the financial statement. Our audit also included assessing the accounting principles used and significant estimate made by the Non Profit entity to evaluate the financial statement presentation. We believe that our audit provides a reasonable basis of our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.

Our responsibility is to express an opinion on these standalone financial statements based on our audit. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintained professional skepticism throughout the audit.

We further report that: Advances Given and Advance Received against flat booking is subject to confirmation from the party

Subject to the above:

- 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.
- In our opinion, proper books of account and other papers, as required by law have been kept by the individual, so far as appears from our examination of such books and papers.
- The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us, said Balance Sheet and Profit & Loss Account gives true and fair view in so far as it relates to :-
  - Balance Sheet of the state of affairs of the businesses of the individual as on 31<sup>st</sup> March 2022,

AND

- Profit & Loss Account of the Individual of the **Profit** of the businesses of the individual for the year ended on that date.

Place: Kolkata  
Dated: 13/12/2022  
UDIN: 22058346BFIDAE5598



For M.N. Mitra & Co.  
Chartered Accountants  
F.R.N. 323814E

CA M.N. Mitra  
(Partner)

