AGARWAL MITTAL AND COMPANY
Chartered Accountants
Apollo Tower, Sevoke Road, Siliguri-734001 West Bengal
Phone : , E-Mail :

UDIN : 25304859BPTZFI7758

Form No 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2025, and the Profit and loss account for the period beginning from 01/04/2024 to ending on 31/03/2025, attached herewith of D C P ENTERPRISE, Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001. PAN - AANFD6153C.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001 and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:

   : 1) Cash in hand as certified by partner. 2) Details of advances & Creditors are subject to confirmation from Third parties. A. These financial statements are the responsibility of themanagement. Our responsibility is to express an opinion on these financial statements based on our audit. B. 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. i) As regards expenditure
   covered under section 40A(3) and 40A(3A) read with rule 6DD : As per books of accounts, documents and submissions of the assessee, all payments in
   excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee
   bank draft or electronic transfer of funds. However, verification of the same with bank statements is not possible since the bank statements do not always
   indicate the nature of transaction. Clause 44 has not been filled as input is not being claimed hence data is not being maintained as required by clause 44 of 3CD.

   (b) Subject to above -

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2025 and

   (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

For AGARWAL MITTAL AND COMPANY
Chartered Accountants

Suman Mittal
(Partner)
M. No. : 304859
FRN : 0327328E
Apollo Tower, Sevoke Road, Siliguri-734001 West Bengal

Date : 15/10/2025
Place : Siliguri

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS
SILIGURI

UDIN : 25304859BPTZFI7758

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1	Name of the Assessee		D C P ENTERPRISE
2	Address		Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001
3	Permanent Account Number		AANFD6153C
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes
	SN	Type	Registration Number
	1	Goods and Services Tax (WEST BENGAL)	19AANFD6153C1ZF
5	Status		Firm
6	Previous year from		01/04/2024 to 31/03/2025
7	Assessment year		2025-26

8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
	SN	Type	
	1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable	
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD / 115BAE?		No
	Section under which option exercised		

PART-B

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
Lopa Chowdhury	33.33
Partha Sarathi Datta Biswas	33.33
Tamal Paul	33.34

	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.	No

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10	a	Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

	b	If there is any change in the nature of business or profession, the particulars of such change.	No

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

		Business	Sector	Sub sector	Code
		Nil	Nil	Nil	Nil

11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	Yes
		Journal	
		Ledger	
		Bank Statement	
		Purchase	
		Sales invoices	
	b	List of books of account maintained and the address at which the books of accounts are kept.(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Journal	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Ledger	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Bank Statement	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Purchase	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL

c	List of books of account and nature of relevant documents examined.
	Journal
	Ledger
	Bank Statement
	Purchase

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC Chapter XII-G, First Schedule or any other relevant section.)	No
	Section	**Amount**
	Nil	Nil

13	a	Method of accounting employed in the previous year.	Mercantile system
	b	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	No
	c	If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
e	If answer to (d) above is in the affirmative, give details of such adjustments:	

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil.	Nil	Nil	Nil
Total			

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

	f	Disclosure as per ICDS:	
		ICDS	Disclosure
		ICDS I - Accounting Policies	CONCERN, CONSISTENCY AND ACCRUAL SYSTEM IS FOLLOWED.
		ICDS V - Tangible Fixed Assets	NO TANGIBLE ASSETS

14	a	Method of valuation of closing stock employed in the previous year.	Lower of Cost or Market rate
	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.	No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

										applicable?
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115BAA/115BAC/115BAD (for AY 2020-21, 2021-22 and 2024-25 only)	Adjustment made to the WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	Additions: Purchase value	Additions: Adjustment on account of CENVAT	Additions: Adjustment on account of Change in rate of exchange	Additions: Adjustment on account of Subsidy/Grant	Additions: Total value of purchase	Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0

19 Amount admissible under sections 33AB / 33ABA / 35 / 35ABB / 35CCA / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	Nil

b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Particulars	Amount
Nil	Nil

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.

Particulars	Amount
Nil	Nil

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (V) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (V) deposited, if any
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA	NA	NA

iv. Fringe benefit tax under sub-clause (ic)	Nil
v. Wealth tax under sub-clause (iia)	Nil
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	Nil

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

viii. Payment to PF/other fund etc. under sub-clause (iv)	Nil
ix. Tax paid by employer for perquisites under sub-clause (v)	Nil

c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
NA	NA	NA	NA	NA	NA

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other	Yes

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

	relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e	provision for payment of gratuity not allowable under section 40A(7)	Nil
f	any sum paid by the assessee as an employer not allowable under section 40A(9)	0
g	Particulars of any liability of a contingent nature	

Nature of liability	Amount
Nil	Nil

h	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	Nil

i	amount inadmissible under the proviso to section 36(1)(iii)	0

22	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)	0
	(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	
	(iii) Of amount referred to in (ii) above, amount	
	(a) paid up to time given under section 15 of the MSMED Act	Nil
	(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	Nil

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
Lopa Chowdhury			PARTNER	REMUNERATION	48000
Partha Sarathi Datta Biswas			PARTNER	REMUNERATION	48000
Tamal Paul			PARTNER	REMUNERATION	48000

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
NA	NA	NA

25. Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	(a) Amount of Income credited to Profit and Loss account	(b) Amount of Income not credited to Profit and Loss account	(c) Total Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA	NA	NA

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

26	(i) In respect of any sum referred to in section 43B, the liability for which:-			
	A	Pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was:-		
		(a) Paid during the previous year		
		Section	Nature of Liability	Amount
		NA	NA	NA
		(b) Not paid during the previous year;		
		Section	Nature of Liability	Amount
		NA	NA	NA
	B	Was incurred in the previous year and for clauses other than clause (h) of section 43B was:-		
		(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);		
		Section	Nature of Liability	Amount
		NA	NA	NA
		(b) Not paid on or before the aforesaid date.		
		Section	Nature of Liability	Amount
		NA	NA	NA
	state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account		Yes	
	GST -Rs.87500			
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.	Yes	
		CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
		Opening Balance	0	0
		Credit Availed	0	0
		Credit Utilized	0	0
		Closing / outstanding Balance	0	0
	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-		

Type	Particular	Amount	Prior period
NA	NA	NA	NA

28	omitted from AY 2025-26 and onwards		
29	omitted from AY 2025-26 and onwards		
	A	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:	No
		Nature of income	Amount
		Nil	Nil
	B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:	No
		Nature of income	Amount
		Nil	Nil

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D)	No

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details	No

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details	No

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			A.Y.	Amount	A.Y.	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C	Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2022)	No

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	Code of the nature of such amount	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

							through a bank account		was taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA	NA - NA	NA

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA - NA	NA

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA	NA

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
NA	NA	NA	NA	NA

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA	NA

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
NA	NA	NA	NA	NA

c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during	Whether the repayment was made by cheque or	Code of the nature of such amount	In case the repayment was made by cheque or

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS
SILIGURI

					the previous year	bank draft or use of electronic clearing system through a bank account		bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA - NA	NA

d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
NA	NA	NA	NA	NA

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
NA	NA	NA	NA	NA

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

SN	A. Y.	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD / 115BAE (To be filled in for assessment year 2021-22 and 2024-25 only)	Amount as assessed	Order U/S & Date	Remarks
NA	NA	NA	0	0	0	0	NA	NA

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
		Nil	
	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.	No
		Nil	
	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	NA
		Nil	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No

TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details:	No

TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be	If not, please furnish list of details/transactions which are not reported

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS
SILIGURI

					reported	
	Nil	Nil	Nil	Nil	Nil	Nil

c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			No
	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
	Nil	Nil	Nil	Nil

35	a	In the case of a trading concern, give quantitative details of principal items of goods traded						
		Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
		NA	NA	NA	NA	NA	NA	NA

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(C) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

36	A	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-	No
		Amount received	Date of receipt
		Nil	Nil
	B	Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?	No
		Amount received	Cost of acquisition of shares bought back
		Nil	Nil
37		Whether any cost audit was carried out. ?"	NA

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

38	Whether any audit was conducted under the Central Excise Act, 1944. ?	NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?	NA

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assesse			9750000			0
Gross profit/turnover	1106620	9750000	11.35	0	0	0.00
Net profit/turnover	39508	9750000	0.41	0	0	0.00
Stock-in-trade/turnover	1628560	9750000	16.70	0	0	0.00
Material consumed/Finished goods produced	0		0.00	0	0	0.00

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
NA	NA	NA	NA	NA	NA

42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish	No

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:	No

if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil
If Not due , please enter expected date of furnishing the report			Nil

44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	NA	NA	NA	NA	NA	NA

For AGARWAL MITTAL AND COMPANY
Chartered Accountants

Suman Mittal
Partner
M. No. : 304859
FRN : 0327328E
Apollo Tower, Sevoke Road, Siliguri-734001 West Bengal

Date : 15/10/2025
Place : Siliguri

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS
SILIGURI

D C P ENTERPRISE

KABI GURU SARANI , SILIGURI , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001

BALANCE SHEET AS ON 31ST MARCH, 2025

LIABILITIES:	AMOUNT Rs. P.	AMOUNT Rs. P.	ASSETS :	AMOUNT Rs. P.	AMOUNT Rs. P.
Capital A/c		3,67,425.34	**Current Assets**		
(As per Annexure-I)			Work in Progress		16,28,560.00
			Advance to suppliers		
Current Liabilities & Provisions			Home Solutions		19,000.00
Audit Fees Payable	7,500.00				-
Advance For Flats	34,00,010.00				
Labour payments	7,20,000.00		Shankar Hazra		1,75,000.00
Duties and Taxes- GST	51,500.00	41,79,010.00	Cash in Hand		78,950.48
			(As certified by the partners)		
			Bank Balance		
Sundry Creditors			Punjab National Bank		27,12,411.86
Lamp N Lite	33,404.00		(A/c No.044400210032826)		
Mahalaxmi Hardware	13,383.00				
Sri Ramkrishna Sales Agency	20,700.00	67,487.00			
Total		**46,13,922.34**	**Total**		**46,13,922.34**

In term of our Report of even date annexed

PLACE ## SILIGURI

DATED ## THE 15th DAY OF OCTOBER, 2025

FOR AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS

[CA SUMAN MITTAL]
PARTNER

PARTNER

PARTNER

AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS
SILIGURI

D C P ENTERPRISE
KABI GURU SARANI , SILIGURI , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS :		AMOUNT Rs. P.	PARTICULARS :		AMOUNT Rs. P.
To Opening Work in Progress		51,15,789.50	By Sales		97,50,000.00
To Purchase (As per Annexure)		20,63,951.00	By Closing Work in Progress		16,28,560.00
To Labour Charges		30,92,200.00			
To Gross Profit C/f		11,06,619.50			
		1,13,78,560.00			1,13,78,560.00
To Bank Charges		7,181.57	To Gross Profit b/f		11,06,619.50
To Accounting Charges		21,240.00			
To Audit Fees		7,500.00			
To Consultancy fees		29,500.00			
To Grill Fitting Charge		20,000.00			
To GST paid		87,500.00			
To GST Return Filing		12,390.00			
To Income Tax Filing Etc		17,700.00			
To Night Guard		96,000.00			
To Security Guard		1,20,000.00			
To Site maintenance Cost		5,04,100.00			
To Book Profit C/f		1,83,507.93			
	Total	1,87,47,950.00		Total	11,06,619.50
To Interest on Capital		-	By Book Profit b/d		1,83,507.93
To Partners' Remuneration		1,44,000.00			
" Net Profit transferred to capital A/c		39,507.93			
	Total	1,83,507.93	Total		1,83,507.93

AUDITORS' REPORT

In term of our Report of even date annexed

PLACE ## SILIGURI

DATED ## THE 15th DAY OF OCTOBER, 2025

FOR AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS

[CA SUMAN MITTAL]
PARTNER

PARTNER

PARTNER

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI

D C P ENTERPRISE

KABI GURU SARANI , SILIGURI , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001

DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2025

Annexure - "I" :

CAPITAL ACCOUNT :

Partners Name	Opening Balance	Addition	Remuneration	Drawings	Share of Profit	GST Late Fees/ W O	TDS	TDS Refund	Cl. Balance
Lopa Chowdhury	3,12,276.91	-	48,000.00	4,00,000.00	13,169.31	-	-	-	(26,553.78)
Partha Sarathi Datta Biswas	9,44,776.91	-	48,000.00	4,00,000.00	13,169.31				6,05,946.22
Tamal Paul	3,26,863.59	-	48,000.00	6,00,000.00	13,169.31	-	-	-	(2,11,967.10)
Total	15,83,917.41	-	1,44,000.00	14,00,000.00	39,507.93	-	-	-	3,67,425.34

PURCHASE

Bricks	-	
Cement	2,81,220.00	
Door Frame Board Etc	1,45,171.00	
Electric Fittings	83,193.00	
Rod	5,32,868.00	
Lock, Door Eye, Door Stopper, Hinges Etc.	37,306.00	
Paint, Primer, Putty Etc	50,000.00	
Pipe & Fittings (Including Bathroom Material)	3,35,794.00	
Tiles & Related Items	4,36,267.00	
Upvc Window with Fittings	1,62,132.00	
	-	20,63,951.00

AGARWAL MITTAL & COMPANY CHARTERED ACCOUNTANTS SILIGURI