

Assessment Year 2025-26

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

To Opening WIP	3,500,000.00	By , Proportionate Sale of Flats:	8,102,500.00
Opening Finished products	450,000.00		
" Cost of Raw Materials & others (Schedule: A)	2,453,532.00	" Stock at Close:	
" Cost of Labour charges (Schedule:B)	2,076,388.00	Work in progress	2,010,500.00
" Overhead Expenses (including office expenses) (Schedule:C)	1,210,179.00	Finished flat metrials	490,600.00
" Depreciation on: Machinery & Equipmjent	1,169.00		
" Interest on Capital	508,022.00		
" Partner's Salarfy	240,000.00		
" NET PROFIT	164,310.00		
	10,603,600.00		10,603,600.00

RAKESH M & ASSOCIATES
Chartered Accountants
Firm Registration No. - 043963N

Rakesh Mandal

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

CA. RAKESH KUMAR MANDAL
(Proprietor) Membership No. - 315488
UDIN- 26315488ZQRZDV6774
DATE: 11.02.2026

By, Net Profit as per P/L A/C 164,310.00

" Net Profit			
Sankar Saha	82,155.00		
Bibhas Majumder	82,155.00	164,310.00	
		164,310.00	164,310.00



M/S. LOKENATH CONSTRUCTION
196, GANGAPURI, PURBA PUTIARYY,
KOLKATA- 700 093

ASSESSMENT YEAR 2025-26

Balance Sheet as on 31st March 2025

<u>Liabilities</u>		<u>Assets</u>	
CAPITAL ACCOUNT:		Sundry Flat Owners	8,102,500.00
Sri Sankar Saha	4,039,692.25		
Sri Bibhas Majumd	4,039,692.25	Machinary & Equipments	
		As per last year	7,796.00
		Less: Depreciation	1,169.00
Advance Received from deferrent flat owners:	20,327,556.01		6,627.00
Outstanding liabilities for expenses	25,000.00	Investment in New Projects	
Sundry Creditors fro goods	45,660.00	As per last year	10,550,000.00
		Add: This year	7,350,000.00
Provision for taxation:			17,900,000.00
As per last year	159,150.00	" Stock at Close:	
		Work in progress	2,010,500.00
		Finished flat metrials	490,600.00
		Income Tax	
		As per last year	59,994.50
		Add: This Year	25,000.00

Rakesh Mandal



CA. RAKESH KUMAR MANDAL
(Proprietor) Membership No. - 315488
UDIN- 26315488ZQRZDV6774
DATE: 11.02.2026

Cash at Bank (SBI)	5,221.99	
Central Bank	3,846.31	
		9,068.30
Cash in hand		32,460.71
		<u>28,636,750.51</u>

28,636,750.51

28,636,750.51

PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED 2025

SRI SANKAR SAHA

To, Drawings	650,000.00	By, balance b/f.	4,233,526.25
" Balance c/f	4,039,692.25	" Share of Profit	82,155.00
		" Interest on Capital	254,011.00
		" Partner's Salary	120,000.00

4,689,692.25

4,689,692.25

SRI BIBHAS MAJUMDAR

To, Drawings	650,000.00	By, Balance b/f	4,233,526.25
" Balance c/f	4,039,692.25	" Share of Profit	82,155.00
		" Interest on Capital	254,011.00
		" Partner's Salary	120,000.00

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