



T.C. PAL & CO.

Chartered Accountants

20, CHANDNEY CHOWK STREET
3RD FLOOR, Kolkata – 700072
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AUDITOR'S REPORT

We have audited the Balance Sheet of **KEYA ENTERPRISE of 36, Latafath Hossain Lane, Kolkata – 700 085** as at 31st March, 2025 and attached Profit & Loss Account for the year ended 31st March 2025 annexed there to and report that :-

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts as required by the law have been kept by the concern so far as it appears from our examination of such books.
- c) The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet and Profit & Loss Account read together with notes thereon gives a true fair view.

- i) In so far as it relates to the Balance Sheet of the state of affairs of the concern as at 31st March 2025.

And

- ii) In the case of the Profit & Loss Account of the profit of the concern for the year ended on that date.

Date: 26.02.2026
Place: Kolkata

For, T. C. Pal & Co.
Chartered Accountants

CA, Tarun Chandra Pal
Partner,
M. No. 055697
FRN-320326E
UDIN : 26055697SRALYH1595

KEYA BISWAS
36, LATAFATH HOSSAIN LANE
KOLKATA - 700 085

PAN : BEKPB7635F

DOB : 11/02/1964

COMPUTATION OF INCOME & TAX

FINANCIAL YEAR : 2024-25

ASSESSMENT YEAR : 2025-26

CAPITAL GAIN

Short Term Capital Gain

Sale consideration

4835190.00

Less: Cost of Acquisition

4806001.00

29189.00

INCOME FROM BUSINESS OR PROFESSION

Net Profit from M/s. Keya Enterprise

311602.00

INCOME FROM OTHERS SOURCES

Interest from SB A/c

2530.00

Interest on POTD

139867.00

Dividend

1615.00

144012.00

Gross Total Income

455614.00

Less : Deduction U/s 80C

Interest on NSC

45720.00

Less : Deduction U/s 80TTA

Interest from SB A/c

50000.00

0.00

Total Income

455614.00

Or, rounded off

455610.00

Tax on Total Income of Rs.4,55,610/-

7781.00

Tax on Short Term capital gain

5838.00

Less: Rebate U/s 87A

13619.00

7781.00

5838.00

Add: Health & Education Cess

234.00

6072.00

Less: Paid by self assessment challan

6072.00

Tax Payable

NIL

✓ Keya Biswas.

BALANCE SHEET AS AT 31ST. MARCH, 2025

Signed in terms of our separate report on even date
For, T. C. Pal & Co.

Chartered Accountants

Chartered Accountants

Partner

CA. TARUN CHANDRA PAL

M.NO.-055697

FRN .-320326E

UDIN- 26055697SRALYH1595

Date : 26.02.2026

Place : Kolkata

9. ✓ Keya Biswas.

KEYA ENTERPRISE
36, LATAFATH HOSSAIN LANE
KOLKATA - 700 085

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
To, Work In Progress		647908.00	By, Service Charges		3591039.00
„ Labour charges		2514398.00	„ Work-in-progress		
„ Salary & Bonus		65000.00			
„ Travelling & Conveyance		12722.00			
„ Printing & Stationery		7254.00			
„ Repair & Maintenance		6593.00			
„ Tea & Tiffin expenses		9788.00			
„ General Expenses		14691.00			
„ Depreciation		1083.00			
„ Net profit		311602.00			
		<u>3591039.00</u>			<u>3591039.00</u>

Date :26.02.2026
Place : Kolkata

For, T. C. Pal & Co.
Chartered Accountants



Partner

✓ Keya Biswas.