

AVISHEK SARKAR
CHARTERED ACCOUNTANT
P-15, TODI MANSION, INDIA EXCHANGE PLACE EXTN.
13TH FLOOR, ROOM NO.- 1316, KOLKATA, WEST BENGAL
PIN- 700073, REGD. NO.- 303746

M/S. ROUNAK CONSTRUCTION

PROP- SRI MAINAK CHAKRABORTY
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA
COMPUTATION OF TAXABLE INCOME AS ON 31ST MARCH 2025

1) Income from Business/ Profession:-

1) Real Estate Business (Construction of multistoried Building)	208500.00
A) Kalyani Project	
Add: Expenditure on Private car @ 20% on Rs. 142270.00	28454.00
(Being treated income u/s 37 for personal use)	236954.00

2) Income from other Sources:-

a) Accrued Intt. on F.D	481062.00	
b) Accrued Intt. on S.B	36651.00	
c) Misc. Income	204000.00	
d) Profit on sale of simurali land	500000.00	1221713.00

3) Income from House property:-

Rent received from:-

Reliance Project & Indian Institute	2643529.00	
Less:- Statutory Deduction @30%	793059.00	1850470.00
Total Income	Rs- 3309137.00	

Tax on Total Income	682741.00
Add:E.C, H.E.C & H.C @ 4%	27310.00
	710051.00

Intt. Payable

u/s 234A	3110.00	
u/s 234B	27990.00	
u/s 234C	15701.00	
u/s 234F	5000.00	51801.00
Total tax payable		761852.00

Less: Tax Paid

TDS	399017.00	
Self Asst. Tax	362830.00	761847.00
Balance		Nil

In terms of our separate report of even date.



ROUNAK CONSTRUCTION

Mainak Chakraborty
Proprietor

M/S. ROUNAK CONSTRUCTION

PROP- SRI MAINAK CHAKRABORTY

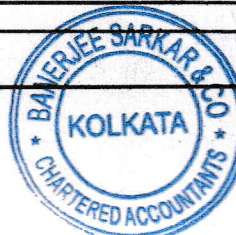
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Op. Capital as per last a/c		30531632.91	Block Assets:-		
Add: Net Profit from Real Estate Business			Furniture & Fixture b/f	1335.00	
a) Kalyani Project		208500.00	Less:- Dep @ 10%	134.00	1,201.00
b) Supply Business		0.00			
Add:- Accrued intt. on F.D		481062.00	Office Equipment b/f	917.00	
Add:- S.B Intt.		36651.00	Less:- Dep @ 10%	92.00	825.00
Add:- Misc. Income		204000.00			
Add:- Brokerage Income		500000.00	Motor Cycle b/f	4479.00	
		31961845.91	Less:- Dep @ 15%	672.00	3,807.00
Rent Received:-					
Reliance Project & Indian Institute		2643529.00	Car Purchase b/f	308464.00	
		34605374.91	Less:- Dep @ 15%	46270.00	2,62,194.00
Less:- Capital Loss			A.C. Machine b/f		35,000.00
Sale value of Kolkata Flat	1350000.00				
Less:- Cost value of Kolkata Flat	2060000.00	-710000.00	Car Purchase 2nd (Toyota) hand b/f		18,43,173.00
		33895374.91	Car Purchase b/f		16,00,000.00
Less: Drawings:-			Current Assets:-		
Personal & Others	718720.00		Land Schedule (Annx- I)		2,01,82,616.00
Kodak Life Insurance	35788.00				
LIC	139823.00		Gold Purchase b/f	1313993.00	
Income Tax	436450.00		Add:- This Year	376850.00	16,90,843.00
GST Late Fees	116234.00				
Adjustment of I.T asstt.	359539.00	1806554.00	Deposit & Advance:-		
Advance against flat (Owner)			Security Deposit b/f		3,65,016.00
Simurali Project:-			Earnest Money b/f		56,000.00
2nd Phase Shop	4400000.00		Loan to Gold Mine b/f		5,00,000.00
2nd phase Flat	5715000.00				
3rd Phase Shop	2350000.00	12465000.00	TDS b/f	359539.00	
Advance against flat(Co-Operative)			Add:- This Year	399017.00	
Ratnakar Co-Operative(Proj.- A-1/11)			Less:- Adj. On IT asstt.	758556.00	3,99,017.00
Kalol Chatterjee		3500000.00	Arams Purchase b/f	359539.00	80,000.00
Advance Received from Ratna Co-operative (T.Y)		650000.00			
Project B-7/91, Kalyani b/f		1300000.00	FD, Indian Bank b/f		56,00,000.00
Advance received:-			A/c No.- 7423925006		
Advance received against security of Rental Property (b/f)	120000.00		FD Maturity after re-investment		18,62,788.00
(International Institute of Nursing & research)			A/c No.- 50505804213		
Advance received against land b/f (Kallol Chatterjee)	6890000.00		Accrued intt. (b/f)	100987.00	
Advance received against land b/f Balindi (kar)	5000000.00		Add:- This Year	481062.00	
Advance received against land b/f Kar Construction	5000000.00		Less:- TDS	582049.00	5,32,374.00
Advance received against security of Rental Property (b/f) B-7/197 (PAC Consulting Pvt Ltd)	106000.00		Advance against Flat Bombay (b/f) (Rajat Kumar Saha)	49675.00	28,54,000.00
Advance against S.A Construction (For Supply Business b/f)	700000.00				
Advance against Project Rounak Vartika	34470000.00		Investment with MIS Rounak & Neer Real estate b/f		1,69,886.50
		52286000.00	Work in Progress:-		
			Simurali Project, 2nd & 3rd Phase b/f	29000224.08	
			B-7/91, Kalyani b/f	1180700.00	
			A-11/121, Rounak Vartika, Kalyani	35485737.00	6,56,66,661.08
		102289820.91			
					10,37,05,401.58

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ROUNAK CONSTRUCTION

Mainak Chakrabarty

Proprietor

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
B/f		102289820.91	B/f		10,37,05,401.58
Secured Loan:-		1415925.63	Loan to Balaram Majhi b/f		6,50,000.00
Indian Bank Covid Loan			Advance against Royalty b/f		8,70,000.00
A/c No.- 7144039239			GST ITC Excess		4,03,429.00
Transfer from M/s Rounak & Neer			Cash & Bank Balance:-		
Real Estate:-			Union Bank of India, Kalyani Br.	714997.55	
Sagar Sambhaba Sarkar b/f	3195000.00		A/c. No-619901010050075 (CA)		
Shibabishnu Mukhejee b/f	3195000.00		IFSC- UBIN0561991		
Loan from M/s Rounak & Neer	500000.00		Union Bank of India, Kalyani Br.	98635.40	
Real Estate b/f			A/C No-619902010001154		
Loan from Sumith kumar Das b/f	425000.00		IFSC- UBIN0561991		
Loan from Tanmay Das b/f	250000.00		Indian Bank, Kalyani Br.	289069.57	
Loan from Suparna Chakranorty b/f	4771689.00		A/c no- 50394575761		
Loan from Nilima Singh (b/f)	230000.00		IFSC-IDIB000K546		
Loan from Sanjoy Chowdhury b/f	80000.00		R.B.L Bank, Kalyani Br.	0.00	
Loan from Saikat Chakraborty (b/f)	500000.00	13146689.00	A/c No.- 409000897984		
Outstanding Audit fees	15000.00		IFSC:- RATN0000236		
Outstanding GST & Late Fees	233790.00	248790.00	R.B.L Bank, Kalyani Br.	22011.02	
Sundry Creditos		1007000.00	A/c No.- 309008222286		
			IFSC:- RATN0000236		
			Axis Bank, Kalyani Br.	65785.90	
			A/c No.- 920010003427978		
			IFSC:- UTIB0003971		
			PNB Kalyani Br. (PUNB0075920)	377603.41	
			A/c No.- 0759200100006033		
			Union Bank, Kalyani Br.	0.00	
			A/c No.- 619901010050263		
			Indian Bank, Kalyani Br.	8876411.44	
			A/c NO.- 50430280687		1,04,44,514.29
			Cash in Hand		20,34,880.67
		118108225.54			11,81,08,225.54

Place: Kolkata
Date: 30/12/2025

In terms of our separate report of even date.
For Banerjee Sarkar & Co.
Chartered Accountant
FRN: 329018E



[Signature]

A. Sarkar, Partner
Mem No: 303746
UDIN: 25303746GSQOIV2928

ROUNAK CONSTRUCTION
[Signature]
Proprietor

M/S. ROUNAK CONSTRUCTION

PROP- SRI MAINAK CHAKRABORTY
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA

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

Real Estate Business Project :- Rounak Vatika (A-11/121, Kalyani)

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To, Opening Stock (work in Progress)		17669210.00	By, Sale of Flat (Annx-iii) (Rupa Shaw & Bipul Roy)		45,00,000.00
" Printing & Stationery		8148.00			
" Office Expenses		7520.00			
" Travelling Expenses		30982.00			
" Telephone Charges		3600.00	" Work in Progress		35485737.00
" Salary to Staff		360000.00			
" Mise Expenses		32318.00			
" Accounting Charge		10000.00			
" Intt. On bank loan		777234.00			
" Bank Charge & Others		77941.00			
" Audit Fees		15000.00			
" Purchase		6590300.00			
" Misc. Purchase		4289895.00			
" Architech Fees		404000.00			
" Labour Charge		8146559.00			
" GST		1211562.00			
" Car Expenses					
Dep on Car	46270.00				
Fuel	32000.00				
Car Insurance	11800.00				
Driver	52000.00	142070.00			
" Dep @ 10% on Furniture and Fixture		134.00			
" Dep @ 10% on Office Euipment		92.00			
" Dep @ 15% on M.Cycle		672.00			
" Net Profit		208500.00			
		39985737.00			39985737.00

Place: Kolkata
Date: 30/12/2025

In terms of our separate report of even date.

For Banerjee Sarkar & Co.
Chartered Accountant

FRN: 329018E



[Signature]

A. Sarkar, Partner
Mem No: 303746

UDIN: 25303746GSQOIV2928

ROUNAK CONSTRUCTION
Mainak Chakraborty
Proprietor

M/S. ROUNAK CONSTRUCTION

PROP- SRI MAINAK CHAKRABORTY
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA

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

Project:- Simurali

PARTICULARS		AMOUNT	AMOUNT	PARTICULARS		AMOUNT	AMOUNT
To,	Opening Stock		29000224.08	By,	Sale		0.00
"	Purchase		0.00	"	Closing Stock		29000224.08
"	Gross Profit		0.00				
			29000224.08				29000224.08

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

Project:- B-7/91, Kalyani, Nadia

PARTICULARS		AMOUNT	AMOUNT	PARTICULARS		AMOUNT	AMOUNT
To,	Opening Stock		1180700.00	By,	Sale		0.00
"	Purchase		0.00	"	Closing Stock		1180700.00
"	Gross Profit		0.00				
			1180700.00				1180700.00

Place: Kolkata
Date: 30/12/2025



In terms of our separate report of even date.

For Banerjee Sarkar & Co.

Chartered Accountant

FRN: 329018E

[Signature]

A. Sarkar, Partner

Mem No: 303746

UDIN: 25303746GSQOIV2928

ROUNAK CONSTRUCTION

[Signature]
Proprietor

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PROP- SRI MAINAK CHAKRABORTY
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA

Annex-I

LAND SCHEDULE AS ON 31ST MARCH 2025

1) Madanpur Land 40% Share b/f	870000.00
2) Balindi Land Purchase Including R.F & others b/f	2646000.00
3) Balindi Land Purchase Including R.F & others b/f	636616.00
4) Kolkata Flat Purchase Less:- Sale (This Year)	2060000.00 2060000.00
5) Gifted One Flat from wife at Kalyani as per deed	1150000.00
6) Land Purchase Balindi R.F & Others(38.50 Dec.) b/f	3225000.00
7) Land advance Balindi b/f	2200000.00
8) Land advance A-8/404, Kalyani b/f Add:- This Year (Sumita Tarafdar)	3900000.00 200000.00
9) Land advance 7 No. balindi (24 Dec.) This Year Add:- This Year	2500000.00 2465000.00
Add:- Regd. Cost & Others	4965000.00
10) Land purchase A-11/121 Kalyani b/f Less:- Transfer to PL A/c (Rounak Vatika)	390000.00 5355000.00 17669210.00 17669210.00
	20182616.00



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PROP- SRI MAINAK CHAKRABORTY
A-8/406, KALYANI, P.O+P.S- KALYANI, NADIA

Annx-II

FLAT ADVANCE AGAINST ROUNAK VATIKA, KALYANI PROJECT AS ON 31ST MARCH, 2025						
S.L NO	PARTY NAME	FLAT NO.	AGRIMENT VALUE	ADVANCE b/f	ADVANCE THIS YEAR	TOTAL
1	Arijit Paul	4A	5700000.00	0.00	4610000.00	4610000.00
2	Bipulesh Chandra Bhawn	3A	5750000.00	0.00	4850000.00	4850000.00
3	Manoj Kumar Shaw	GB	2000000.00	0.00	1700000.00	1700000.00
4	Manoj Kumar Shaw	GA	1500000.00	0.00	300000.00	300000.00
5	Dipali Datta	2A	5200000.00	0.00	4200000.00	4200000.00
6	Progati Saha	1A	6200000.00	0.00	5220000.00	5220000.00
7	Sumit Sardar	2C	3400000.00	0.00	2990000.00	2990000.00
8	Haru Prosad Dutta	1C	2800000.00	0.00	1800000.00	1800000.00
9	Abhishek Mukherjee	3B	4800000.00	0.00	4320000.00	4320000.00
10	Sujoy Chandra Biswas & Priyanka Biswas	1B	4490000.00	0.00	3130000.00	3130000.00
11	Soumitra Joarder	4B	2800000.00	0.00	1000000.00	1000000.00
12	Sujit Saran Saha	3C	3500000.00	0.00	350000.00	350000.00
	Total		48140000.00	0.00	34470000.00	34470000.00

Annx-III

FLAT SALE AGAINST ROUNAK VATIKA, KALYANI PROJECT AS ON 31ST MARCH, 2025						
S.L NO	PARTY NAME	FLAT NO.	AGRIMENT VALUE	ADVANCE b/f	ADVANCE THIS YEAR	TOTAL
1	Rupa Saha & Bipul Roy	2B	4500000.00	0.00	4500000.00	4500000.00
	Total		4500000.00	0.00	4500000.00	4500000.00

Place: Kolkata

Date: 30/12/2025

In terms of our separate report of even date.

For Banerjee Sarkar & Co.

Chartered Accountant

FRN: 329018E



[Signature]

A. Sarkar, Partner

Mem No: 303746

UDIN: 25303746GSQOIV2928

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