



# SAMANTA & ASSOCIATES

(CHARTERED ACCOUNTANTS)

Duplex No- B7, Novel Apartment, N.C. Naskar Road, Purba Balia, Garia, Kolkata- 700 084.  
Phone No: -9748755374, E-mail: - samantaandassociates588@gmail.com  
PAN No: - ANLPS7823B **Firm Reg. No.:- 328712E**

TO WHOMSOEVER IT MAY CONCERN

**Sub: Certificate of Financial Standing/Non-Audit Status for WBRERA Registration**

This is to certify that Roy Construction(Prop: Soumik Roy) having PAN:AGWPR8314A and registered office at 426, Garagacha ,Garia , P.O:- Garia, P.S:- Narendrapur, District - South 24 Parganas, Pincode :-700084 in ward no-1, is engaged in the business of real estate development.

- Status of Audit:** Based on the examination of the books of account, bank statements, and other relevant documents for the financial years 2022-23, 2023-24 , 2024-25, the gross turnover/receipts of the promoter for the said period is Rs.45,63,795.00, Rs.19,98,400.00 , Rs.17,81,500.00 respectively which is below the threshold limit prescribed under the Income Tax Act, 1961/relevant regulations requiring a mandatory statutory audit.
- Financial Position:** As per the Income Tax Returns (ITR) for the preceding three financial years 2022-23, 2023-24 , 2024-25 the net worth/financial standing is deemed satisfactory to undertake the proposed project, **Shila Apartment** located at **589 , ward no -1 , Garia Station Road, Kolkata 84, Authentication:** The figures provided above are true and correct to the best of my knowledge and based on the information/documents provided by the management of the entity.

This certificate is issued specifically for submission to the West Bengal Real Estate Regulatory Authority (WBRERA) for the purpose of project registration.

UDIN: 26068717PDXFXP5693

Date:14.02.2026

Place: Kolkata

FIR SAMANTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Registration NO.328712E

Chartered Accountant

Member No. 26068717

SOUMIK ROY

TENTULBERIA GARIA KOLKATA WEST BENGAL 700084

PAN AGWPR8314A  
 F's Name TUSAR KANTI ROY  
 DOB 15.01.1981  
 Adhaar : 9975-5647-9081  
 Bandhan Bank BDBL0001016 50180012114650  
 IDBI Bank Cur IBKL0000690 0690102000001502

A.Y. 2025-26  
 P.Y. 2024-25

Computation of Total Income:

Profits & Gains of Business or Profession:

ROY CONSTRUCTION  
 Net Profit from Business

1,42,665.90

RK Realtor

(PAN: )

Remuneration

Share of Profit

Less: Exemption U/S 10(2A)

4,933.00

4,933.00

SB Construction

(PAN: )

Remuneration

Share of Profit

Less: Exemption U/S 10(2A)

4,20,000.00

0 4,99,820.83

9,19,820.83

0 4,99,820.83

4,20,000.00

5,62,665.90

Income from other sources

Interest on IT Refund

Interest on FD

Interest on savings bank a/c

Gross total income

Less: Deduction Under Ch. VI

U/S 80C

LIP - Own

Pol no.

Children's school fees

U/S/80D

Less: Deduction U/S 80TTA

Total Taxable Income

31,680.00

5,167.00

36,847.00

5,99,512.90

Total Income rounded off u/s 288A

5,99,512.90

5,99,512.90

Tax on total income

Less: Deduction U/S 87A

17,475.65

17,475.65

Add: E.C. @ 4%

Less: T.D.S

Total Tax payable / Refundable

Date: 30.09.2025

UDIN :-

For SAMANTA & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 Registration NO.328712E

*Chandan Samanta*

Chandan Samanta  
 Proprietor  
 Membership No. 068717

**STATEMENT OF AFFAIRS AS ON 31.03.2025**

<u>Liabilities</u>	<u>Amt.(Rs.)</u>	<u>Amt.(Rs.)</u>	<u>Assets</u>	<u>Amt.(Rs.)</u>	<u>Amt.(Rs.)</u>
<b>Capital account:</b>					
As per last a/c		38,83,045.24			
Add: Net Profit from Roy Construction		1,42,665.90			
<b>RK Realtor</b> (PAN:AAPFG1047A) Remuneration Share of Profit	4,933.00	4,933.00	<b>Investment in Business:</b> <b>Roy Construction</b> As per last a/c Add: Introduction Add: Remuneration Add: Profit during the yr.	19,25,009.34 24,12,374.00 - 1,42,665.90	
<b>SB Construction</b> (PAN:AAPFG1047A) Remuneration Share of Profit	4,20,000.00 4,99,820.83	9,19,820.83	Less: Share of Loss Less: Drawings	44,80,049.24 - 23,40,000.00	21,40,049.24
Interest on IT Refund	-		<b>RK Realtor</b> As per last a/c Add: Introduction Add: Remuneration Add: Profit during the yr.	63,320.73 - - 4,933.00	
Interest on FD	31,680.00	36,847.00	Less: Share of Loss Less: Drawings	68,253.73 - 68,253.73	
Interest on savings bank a/c	5,167.00	49,87,311.97	<b>SB Construction</b> As per last a/c Add: Introduction Add: Remuneration Add: Share of Profit Add: Profit during the yr.	2,28,226.00 8,67,900.00 4,20,000.00 4,99,820.83 - 20,15,946.83	
Less: LIC	-		Less: Share of Loss Less: Drawings	- - 4,13,000.00	16,02,946.83
Less: Drawings	72,000.00	72,000.00	<b>investment :</b> MAA Tarini glasses pvt ltd. Equity shear Capital: loan	3,75,000.00 35,200.00	4,10,200.00
		49,15,311.97	Loan to Shibu		7,26,000.00
			<b>Cash at Bank :</b> Bandhan Bank- 14650		33,180.00
			Cash in Hand		2,935.90
		49,15,311.97			49,15,311.97

ROY CONSTRUCTION  
TENTULBERIA GARIA KOLKATA WEST BENGAL 700084

Date :- 30.09.2025


For SAMANTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Registration NO.328712E

*Chandan Samanta*  
Chandan Samanta  
Proprietor  
Membership No. 068717

BALANCE SHEET AS ON 31.03.2025					
LIABILITIES			ASSETS		
<b>CAPITAL</b>			<b>Fixed Assets:</b>		
As per last a/c	19,25,009.34		Office Building	1,66,360.53	
Add: Introduction	24,12,374.00		Less: Depreciation	16,636.00	1,49,724.53
Add: Remuneration			Furniture & Fittings	66,767.40	
Add: Profit during the yr.	1,42,665.90		Less: Depreciation	6,677.00	60,090.40
Less: Share of Loss	44,80,049.24		Motor Car	11,292.81	
Less: Drawings	23,40,000.00	21,40,049.24	Less: Depreciation	1,694.00	9,598.81
Loan from Biswajit Koley		6,50,000.00	<b>Purchase of vehical</b>		
Loan from anup debnath		4,50,001.00	Less: Depreciation	2,86,856.10	16,25,517.90
<b>Current Liabilities</b>			<b>Current Assets</b>		
Duties & Taxes	10,00,529.04		Closing Stock		
Sundry Creditors			Loans & Advances (Asset)		1,00,000.00
CGST Payable	4,62,240.15		Sundry Debtors		6,07,482.69
SGST Payable	4,62,240.15	19,25,009.34	GST Cash Ledger		
			GST Credit Ledger		4,18,164.20
			Tax Deduction at Source		11,500.00
			Advance to Landlord		12,50,000.00
loan from p.c chandra		4,72,055.00	Closing W-I-P		13,80,950.00
			Bank Accounts		12,269.00
			Cash-in-Hand		11,817.05
		56,37,114.58			56,37,114.58

ROY CONSTRUCTION TENTULBERIA GARIA KOLKATA WEST BENGAL 700084 Profit & Loss a/c for the year ended 31st March, 2025					
Particulars	Amt.(Rs.)	Amt.(Rs.)		Amt.(Rs.)	Amt.(Rs.)
Opening Stock			By Sales		17,81,500.00
Opening WIP		20,15,400.00			
<b>To Purchase of Material</b>			Closing Stock		13,80,950.00
Iron	-		By Closing WIP		
Sand	1,30,400.00				
Stone Chips	1,24,060.00				
Bricks	1,36,540.00				
Marble	-				
Cement	25,460.00				
Grill, Gate and Window	-				
Plumbing & sanitation	35,411.00				
Paint	25,760.00				
Wood	25,410.00				
Electrical Goods	-				
Sliding door and window	34,752.00				
Hardware	26,548.00	5,64,341.00			
Salary					
Labour and Wages		55,410.00			
Printing & Stationery		650.00			
Travelling & Conveyance		12,540.00			
Tea and Tiffin		8,560.00			
Telephone Charges		5,600.00			
Fuel for Car		27,895.00			
Power & Fuel		5,600.00			
General & Misc.		11,560.00			
Depreciation		3,11,863.10			
Bank Charges		365.00			
Net Profit		1,42,665.90			
		31,62,450.00			31,62,450.00

For SAMANTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Registration No. 926712E

  
Chandan Samanta  
Proprietor  
Membership No. 068717

Date:- 30.09.2025