Acknowledgement Number:356106161301025 **Date of filing : 30-Oct-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AASFC0881F		
Name	CALCUTTA DEVELOPERS		
Address	KAIKHALI , BIMANNAGAR, KOLKATA AIRPORT , KOLKATA , 32-West Bengal, 91-INDIA, 700052		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	356106161301025

Taxable Income and Tax Details	Current Year business loss, if any	1	3,74,449
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by ROHAN ISLAM in the capacity of Partner having PAN AGVPI1639Q from IP address 202.8.114.247 on 30-Oct-2025 17:41:21 DSC SI.No & Issuer 8679498 & 131329818972CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AASFC0881F05356106161301025215597e672c9978fbe3abce1c6761cbf83ede5f9

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CALCUTTA DEVELOPERS

KAIKHALI, BIMANNAGAR, KOLKATA AIRPORT, KOLKATA, WEST BENGAL-700052

TRADING ACCOUNT FOR THE YEAR ENDED 31 March 2025

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
TO OPENING STOCK			**BY CLOSING STOCK**		
WORK IN PROGRESS		481,236.00	WORK IN PROGRESS		2,643,489.00
TO PURCHASE					
PURCHASE		1,359,726.00			
TO DIRECT EXPENSES					
CARRIAGE INWARD	29,606.00				
LABOUR CHARGES	209,584.00				
LAND ACQUISITION EXPENSES	150,000.00				
RATES & TAXES	413,337.00	802,527.00			
TOTAL		**2,643,489.00**	**TOTAL**		**2,643,489.00**

In terms of our audit report of even date attached.
FOR DUTTA GUPTA AND ASSOCIATES
(Chartered Accountants)
Reg No. :0328193E

SANDIP GUPTA
(Partner)
Membership No : 304737

FOR CALCUTTA DEVELOPERS

CALCUTTA DEVELOPERS
Nilufa Parvin
Partners
NILUFA PARVIN
(Partner)

CALCUTTA DEVELOPERS
Rohan Islam
Partners
ROHAN ISLAM
(Partner)

CALCUTTA DEVELOPERS
Nillufa Parvin
Partners
MIJANUR RAHAMAN
(Partner))

CALCUTTA DEVELOPERS
Sohel Reja
Partners
SOHEL REJA
(Partner))

CALCUTTA DEVELOPERS
Mijanur Rahaman
Partners

Bakshe Sahanwaz Reza Choudhury
CALCUTTA DEVELOPERS
BAKSHI SAHANWAZ REZA CHOUDHURY
(Partner))
Partners

Place : Kolkata
Date : 25/09/2025
UDIN - 25304737BMKXNL8841

CALCUTTA DEVELOPERS

KAIKHALI, BIMANNAGAR, KOLKATA AIRPORT, KOLKATA, WEST BENGAL-700052

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2025

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
TO INDIRECT EXPENSES					
AUDIT FEES	17,700.00				
CONVEYANCE EXPENSES	12,536.00				
GENERAL EXPENSES	5,236.00				
PRINTING & STATIONERY	2,136.00	37,608.00			
TO REMUNERATION TO PARTNERS					
BAKSHI SAHANWAZ REZA CHOUDHURY	60,000.00				
MIJANUR RAHAMAN	60,000.00				
NILUFA PARVIN	60,000.00				
ROHAN ISLAM	60,000.00				
SOHEL REJA	60,000.00	300,000.00			
TO INTEREST TO PARTNERS					
BAKSHI SAHANWAZ REZA CHOUDHURY	12,001.00				
NILUFA PARVIN	18,000.00				
ROHAN ISLAM	240.00				
SOHEL REJA	6,600.00	36,841.00			
			BY NET LOSS		374,449.00
TOTAL		**374,449.00**	**TOTAL**		**374,449.00**

In terms of our audit report of even date attached.

FOR DUTTA GUPTA AND ASSOCIATES
(Chartered Accountants)
Reg No.:0328193E

SANDIP GUPTA
(Partner)
Membership No : 304737

FOR CALCUTTA DEVELOPERS

CALCUTTA DEVELOPERS
Nilufa Parvin
Partners
NILUFA PARVIN
(Partner)

CALCUTTA DEVELOPERS
Rohan Islam
Partners
ROHAN ISLAM
(Partner)

CALCUTTA DEVELOPERS
Mijanur Rahaman
Partners
MIJANUR RAHAMAN
(Partner))

CALCUTTA DEVELOPERS
Sohel Reja
Partners
SOHEL REJA
(Partner))

Bakshi Sahanwaz Reza Choudhury
BAKSHI SAHANWAZ REZA CHOUDHURY
(Partner))

CALCUTTA DEVELOPERS
Partners

Place : Kolkata
Date : 25/09/2025

CALCUTTA DEVELOPERS

KAIKHALI, BIMANNAGAR, KOLKATA AIRPORT, KOLKATA, WEST BENGAL-700052

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 March 2025

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
TO NET LOSS		374,449.00			
TO P&L APPROPRIATION					
BAKSHI SAHANWAZ REZA CHOUDHURY	(-) 74,889.00				
MIJANUR RAHAMAN	(-) 74,890.00				
NILUFA PARVIN	(-) 74,890.00				
ROHAN ISLAM	(-) 74,890.00				
SOHEL REJA	(-) 74,890.00	(-) 374,449.00			
TOTAL		**0.00**	**TOTAL**		**0.00**

In terms of our audit report of even date attached.

FOR DUTTA GUPTA AND ASSOCIATES
(Chartered Accountants)
Reg No. :0328193E

DUTTA GUPTA AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 328193E KOLKATA

SANDIP GUPTA
(Partner)
Membership No : 304737

FOR CALCUTTA DEVELOPERS

CALCUTTA DEVELOPERS
Rowan Islam
Partners

ROHAN ISLAM
(Partner)

CALCUTTA DEVELOPERS
Nilufa Parvin

NILUFA PARVIN Partners
(Partner)

CALCUTTA DEVELOPERS

MIJANUR RAHAMAN
(Partner)) Partners
Mijanur Rahaman

CALCUTTA DEVELOPERS
Sohel Reja

SOHEL REJA Partners
(Partner))

Bakshi Sahanwaz Reza Choudhury

BAKSHI SAHANWAZ REZA CHOUDHURY
(Partner))

CALCUTTA DEVELOPERS

Partners

Place : Kolkata
Date : 25/09/2025

CALCUTTA DEVELOPERS

KAIKHALI, BIMANNAGAR, KOLKATA AIRPORT, KOLKATA, WEST BENGAL-700052

BALANCE SHEET AS ON 31 March 2025

LIABILITIES		AMOUNT (IN RS.)	ASSETS		AMOUNT (IN RS.)
CAPITAL ACCOUNT			**CLOSING STOCK**		
BAKSHI SAHANWAZ REZA CHOUDHURY	997,117.00		WORK IN PROGRESS		2,643,489.00
MIJANUR RAHAMAN	285,110.00				
NILUFA PARVIN	553,110.00		**CASH AND BANK**		
ROHAN ISLAM	587,350.00		ICICI BANK		291,096.00
SOHEL REJA	646,710.00	3,069,397.00			
			CASH IN HAND		
SUNDRY CREDITORS			CASH IN HAND		2,512.00
OUTSTANDING AUDIT FEES		17,700.00			
			LOANS AND ADVANCES		
			NATURAL VIEW DEVELOPER		150,000.00
TOTAL		**3,087,097.00**	**TOTAL**		**3,087,097.00**

In terms of our audit report of even date attached.

FOR DUTTA GUPTA AND ASSOCIATES
(Chartered Accountants)
Reg No. :0328193E

DUTTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS FRN 328193E H.O. KOLKATA

SANDIP GUPTA
(Partner)
Membership No : 304737

FOR CALCUTTA DEVELOPERS

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BAKSHI SAHANWAZ REZA
CHOUDHURY
(Partner))

CALCUTTA DEVELOPERS
Partners

Place : Kolkata
Date : 25/09/2025

Significant Accounting Policies

1. **Basis of Accounting**

1. The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles (GAAP).
2. Basis of Preparation of Financial Statements
The Financial Statements have been prepared to comply in all material aspects with the notified Accounting Standards issued by ICAI. The Financial Statements are prepared under historical cost convention, on accrual basis. The accounting policies applied by the company are consistent throughout the year.

2. **Fixed Assets**

Tangible: All Tangible Fixed Assets have been stated at historical cost less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
Intangible: Intangible Assets acquired separately are measured on initial recognition at cost. Following recognition, intangible assets are carried at cost less accumulated amortisation.

3. **Depreciation**

Depreciation on Fixed Assets has been provided as per the rates prescribed under Income Tax Act, 1961 under RBM.

4. **Inventories**

Inventories has been valued at Cost or Net Realisable Value whichever is lower, as per AS-2 issued by ICAI.

5. **Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

6. **Taxes on Income**

(i) Tax Expenses comprises of Current, Deferred Tax. Current Income Tax is measured at the amount expected to be paid to the Tax Authorities in accordance with the Income Tax Act, 1961. Deferred Income Taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.
(ii) Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized.
(iii) The carrying amount of the Deferred Tax Assets is reviewed at each Balance Sheet date. The company writes down the carrying amount of the deferred tax assets to the extent that it is no longer reasonably certain or virtually certain as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available.

7. **Contingent Liability**

Contingent liability is disclosed for (i) possible obligations which will be confirmed only by future not wholly within the control of the company or (ii) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent asset is not recognized in the financial statements since this may result in the recognition of income that may never be realized.

8. **General**

Cash and Cash equivalents in the Cash Flow Statement comprise cash in hand and unrestricted cash at Bank and short term Investments with an original maturity of three months or less.

9. **Provision**

A provision is recognized when an enterprise has a present obligation as a result of past event, if outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each control of the company or (ii) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent asset is not recognized in the financial statements since this may result in the recognition of income that may never be realized.

10. **Borrowing Costs**

Interest and other costs incurred in connection with the borrowings of the funds are charged to revenue on accrual basis unless otherwise stated. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset shall be capitalized as part of the cost of that asset.

11. **Disclosure of Accounting Policies**

1. The financial statements of Assesseee have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). Assessee has prepared these financial statements to comply in all material respects with the Income Tax Act,1961. The financial statements have been prepared on an accrual basis and under the historical cost convention.
2. Assessee follows the mercantile system of accounting and recognizes profit and loss account on accrual basis except certain items like incentive, discount, commission and claims etc., where there is reasonable uncertainty regarding the amounts.
3. Assessee has prepared accounts as a going concern basis and generally follows the mercantile system of accounting except for interest on secured loan taken on EMI Chart basis.

12. **Valuation of Inventories**

1. Traded goods are valued at the lower of cost or Net Realizable Value.
2. Cost includes the purchase price and any other costs to bring the goods to their current location and condition.

13. **Construction Contracts**

A construction contract is a specific agreement to build an asset or related assets.

14. **Revenue Recognition**

1. Revenue from Sales is recognized on transfer of all significant risks and rewards of ownership to the buyer.
2. Revenue in respect of other income is recognized when a reasonable certainty as to its realization exists

15. **Property, Plant and Equipment**

1. Property, Plant, and Equipment (PPE) are listed at their historical cost (or revalued amount if applicable), minus depreciation and impairment losses.
2. The cost includes the purchase price, borrowing costs (if applicable), and other costs needed to get the asset ready for use.

16. **Accounting for Investments**

1. Long-Term Investments are valued at cost in the financial statements.
2. Current Investments are valued at the lower of cost or fair value, determined either by investment category or individually.

17. **Borrowing Costs**

1. Borrowing costs include: Interest and amortization of related costs for arranging borrowings.
2. Capitalization of Borrowing Costs: Borrowing costs directly related to acquiring, constructing, or producing an asset that takes time to get ready for use or sale are added to the cost of the asset.
3. Expense Borrowing Costs: All other borrowing costs are expensed in the period in which they occur.

18. **Accounting for Taxes on Income**

1. Deferred Tax Assets on Unabsorbed Depreciation And Carry Forward of losses in not recognised unless there is virtual certainty that there will be sufficient future taxable income available to realise such Assets.
2. Tax expense comprises both current and deferred taxes. Current tax is provided for on the taxable profit of the year at applicable tax rates. Deferred taxes on income reflect the impact of timing difference between taxable income and accounting income for the year and reversal of timing differences of earlier years.

FRN

19. **Provisions, Contingent Liabilities and Contingent Assets**

1. A provision is recognized when :
   > The Assessee has a present obligation from a past event.
   > It's likely that resources will be needed to settle the obligation.
   > A reliable estimate of the obligation amount can be made.
2. These estimates are reviewed and adjusted at each reporting date to reflect the most accurate estimates.
3. A contingent liability is :
   > A possible obligation from past events, confirmed by uncertain future events.
   > A present obligation not recognized because it's unlikely that resources will be needed to settle it.
   > A liability that can't be recognized because it can't be measured reliably.

In terms of our audit report of even date attached.

FOR DUTTA GUPTA AND ASSOCIATES
(Chartered Accountants)
Reg No. :0328193E

DUTTA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS FRN 328193E HO KOLKATA

SANDIP GUPTA
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Membership No : 304737

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CALCUTTA DEVELOPERS
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Place : Kolkata
Date : 25/09/2025