

of the Non-Corporate Entity M/s. STRS Enterprises
Statement of Profit and Loss for the year ended 31.03.2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
Revenue from operations	19	20,761,319	35,810,290
Other Income	20	-	-
Total Income (I+II)		20,761,319	35,810,290
Expenses:			
Cost of Material Consumed	21	9,122,494	28,118,494
Changes in inventories of finished goods, work in progress and stock-in-trade	22	4,008,095	-24,394
Employee benefits expense	23	1,197,500	1,376,000
Finance costs	24	994,100	1,072,504
Depreciation and amortization expense	25	9,037	7,108
Other expenses	26	2,331,231	1,319,355
Total expenses		17,662,457	31,869,067
Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		3,098,862	3,941,223
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		3,098,862	3,941,223
Extraordinary Items (specify nature & provide note/delete if none)		-	-
Profit before, partners' remuneration and tax (VII-VIII)		3,098,862	3,941,223
Partners' remuneration*		2,200,000	2,200,000
Profit before tax (IX- X)		898,862	1,741,223
Tax expense:			
Current tax		400,000	543,000
Excess/ Short provision of tax relating to earlier years		-	-
Deferred tax charge/ (benefit)	6	400,000	543,000
Profit/(Loss) for the period from continuing operations (IXI-XII)		498,862	1,198,223
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)		-	-
Profit/(Loss) for the year (XIII+XIVI)		498,862	1,198,223
The accompanying notes are an integral part of the financial statements			

* wherever applicable

the Non-Corporate Entity M/s. STRS Enterprises
forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 The Firm is engaged primarily in the business of real estate development. The operations of the firm span all aspects of real estate

development, from the identification and acquisition of land, to planning, execution, construction and marketing of projects along with various land owners.

Note - 2 Significant Accounting Policies:- The Financial Statement have been prepared in accordance with the generally accepted accounting principles. The Assessee has observed generally the mercantile system of accounting and the Income and Expenditure have been recognised on the accrual basis.

Note - 3 Owners' Capital Account
3a Owners'/Partners' Capital Account

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital introduced/contr ibuted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.)	As at 31st March 2025 (Closing Balance)
1	RIPON HALDER	25%	3,242,064	160,250	-	248,525	640,932	124,715	3,134,622	
2	SHUMANGAL DHALI	25%	3,242,064	160,250	-	248,525	640,932	124,715	3,134,622	
3	SUBHAS DAS	25%	3,242,064	160,250	-	248,525	640,932	124,715	3,134,622	
4	TAPAN PANJA	25%	3,242,064	160,250	-	248,525	640,932	124,715	3,134,622	
Previous Year (PY)		12,968,256	641,000	-	994,100	2,563,728	498,862	12,538,490		
		8,937,532	-	2,200,000	1,072,504	440,000	1,198,223	12,968,256		

Statement of the Non-Corporate Entity M/s. STRS Enterprises
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Page No. 11 of 12

(Amount in Rs.)

	(Amount in Rs.)			
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
7 Other long-term liabilities				
Advance from customers	-	-	-	-
Others (please specify)	-	-	-	-
Total Other long-term liabilities				
8 Provisions				
(a) Provision for employee benefits				
Provision for gratuity	-	-	-	-
Provision for leave Encashment	-	-	-	-
(b) Other provisions				
Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)				
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)				
Other (specify nature)	-	-	-	-
Total Provisions				
9 Trade payables				
(a) Total outstanding dues of micro, small and medium enterprises	-	-	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-	-	-
Total Trade payables				
10 Other current liabilities				
(a) Advance from customers	-	-	-	-
(h) Other payables (Audit Fees)	-	-	-	-
Total Other current liabilities				
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	19,440,415	25,392,986	5,000	-
	19,440,415	25,397,986	5,000	-

of the Non-Corporate Entity M/s. STRS Enterprises
forming part of the Financial Statements for the year ended 31st March, 2025

11

Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS			Total
	Computer	Furniture & Fixtures	Air Conditioner	
Gross Block				
At 1 April 2023	2,062	40,204	15,086	57,352
Additions				
Deductions/Adjustments				
At 1 April 2024	1,237	36,184	12,823	50,244
Additions		30,000		30,000
Deductions/Adjustments				-
At 31 March 2024	1,237	36,184	12,823	50,244
At 31 March 2025	1,237	66,184	12,823	80,244
Depreciation/Adjustments				
At 1 April 2023				-
Additions				
Deductions/Adjustments	825	4,020	2,263	7,108
At 1 April 2024				
Additions				
Deductions/Adjustments	495	6,618	1,923	9,037
At 31 March 2024	825	4,020	2,263	7,108
At 31 March 2025	495	6,618	1,923	9,037
Net Block				
At 31 March 2024	1,237	36,184	12,823	50,244
At 31 March 2025	742	59,566	10,900	71,207

(Amount in Rs.)			
	As at 31 March 2025		As at 31 March 2024
	Face Value	Numbers/ Units/ Shares	Book Value
Trade Investments - Quoted			
(a) Investments in Other Entities			
Less: Provision for diminution in value of investments			
(b) Investments in partnership firm (Refer footnote 1)			
Other Investments			
(c) Investments in preference shares			
(d) Investments in equity instruments			
(e) Investments in government or trust securities			
(f) Investments in debentures or bonds			
(g) Investments in mutual funds			
(h) Investments property			
(i) Other non-current investments (specify nature)			
Total Investments		11,803,578	

are Non-Corporate Entity M/s. STRS Enterprises forming Part of the Financial Sector

Annual Report and Accounts for the year ended 31st March, 2025

The Non-Corporate Entity M/s. STRS Enterprises
forming part of the Financial Statements for the year ended 31st March, 2025

Description	Amount in Rs. '000	Amount in Rs. '000
GST input credit receivable		
Security Deposits		
Balance with government authorities		
Total (a)+(b) (B)	1,557,000	1,050,000
Total (A + B)	1,557,000	1,769,449
 14 Other non-current assets		
(a) Security Deposits		
(b) Prepaid expenses		
(c) Others (Specify nature)		
Total other non-current other assets	-	-
 15 Inventories		
(a) Raw materials		
(b) Work-in-progress		
Total	-	-
 17 Cash and Bank Balances		
<u>A Cash and cash equivalents</u>		
(a) On current accounts		
(b) Cash credit account (Debit balance)		
(c) Fixed Deposits		
Deposits with original maturity of less than three months		
(d) Cheques, drafts on hand		
(e) Cash on hand		
Total	-	-
 31 March, 2025	31 March, 2024	
170,597	2,121,623	
120,305	147,305	
290,902	2,268,928	

(i)

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19 Revenue from operations		(Amount in Rs.)	
		31 March 2025	31 March 2024
(a)	Sale of Constructed Flat/Units	7,500,000	35,810,290
(b)	Sale of Land	13,261,319	-
	Revenue from operations (Net)	20,761,319	35,810,290

20	Other income
(a)	Interest income
(b)	Dividend income
(c)	Net gain on sale of investments
(d)	Other non-operating income (Please specify)
Total other income	

21 Cost of Material consumed Delete whatever is not applicable)

(A)	Cost of raw material consumed
	Raw material consumed
(i)	Inventory at the beginning of the year
(ii)	Add : Purchases during the year
(iii)	Less: Inventory at the end of the year
Cost of raw material consumed	

Packing material consumed (if considered as part of raw material)

(i) Inventory at the beginning of the year
 (ii) Construction Cost
 (iii) Less: Inventory at the end of the year
Cost of packing material consumed

Other materials (purchased intermediates and components)

(iii) Add : Purchases during the year Less: Inventory at the end of the year Cost of other material consumed Total raw material consumed (A)

(Amount in Rs.)

	31 March 2025	31 March 2024
	7,500,000	35,810,290
	13,261,319	-
	20,761,319	35,810,290
31 March 2025	31 March 2024	
	-	-
	-	-
	-	-
	-	-
31 March 2025	31 March 2024	
	5,348,145	-
	5,348,145	28,058,354
(I)	5,348,145	28,058,354
	3,774,349	-
	3,774,349	60,140
(II)	3,774,349	60,140
	-	-
	-	-
	-	-
	-	-
(III)	-	-
(I+II+III)	9,122,494	28,118,494

**Non-Corporate Entity M/s. STRS Enterprises
being part of the Financial Statements for the year ended 31st March, 2025**

		(B) Purchases of stock-in-trade	
		31 March 2025	31 March 2024
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
Total (B)			
22 Changes in inventories of finished goods, work in progress and stock-in trade			
Inventories at the beginning of the year:			
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
Inventories at the end of the year:			
(i)	Stock-in-trade	22,574,500	22,550,106
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (I)+(II)			
		31 March 2025	31 March 2024
		4,008,095.25	-24,394.00

Employee benefits expense	31 March 2025	31 March 2024
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	1,197,500	1,376,000
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	1,197,500	1,376,000

Finance cost	31 March 2025	31 March 2024
(a) Interest expense (other than interest on partners' capital/member' capital)		
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Interest on partners' capital/member' capital	-	-
(c) Other borrowing costs	-	-
(d) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	994,100	1,072,504

Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 11)	9,037	7,108
Total Depreciation and amortization expense	9,037	7,108

Other Expenses	31 March 2025	31 March 2024
(a) BROKERAGE CHARGES	981,000	-
(b) ACCOUNTS & FILING CHARGES	184,580	26,170
(c) ADVERTISEMENT EXPENSES	5,600	127,640
(d) BANK CHARGES	12,351	1,530
(e) CORPORATION TAX	87,700	-
(f) OFFICE EXPENSES	609,000	610,095
(g) PRINTING AND STATIONERY	29,000	12,320
(h) PROFESSIONAL & CONSULTANCY EXPENSES	290,000	-
(i) RENT	20,000	52,600
(j) SUBSCRIPTION AND DONATION	39,000	119,000
(m) TRAVEL & TOUR EXP.	73,000	370,000
Total	2,331,231	1,319,355

Non-Corporate Entity M/s. STRS Enterprises
Particulars
2023-24
31st March, 2025

OPENING WIP	22,574,500
Add:- CONSTRUCTION COST INCURRED DURING THE YEAR	9,122,494
Less:- COST CLAIMED AGAINST SALE BOOKED DURING THE YEAR	13,130,589
CLOSING WIP	18,566,405

RECO	
TOTAL SALES	20,761,319
LESS:- COST CLAIMED AGAINST ABOVE SALE	13,130,589
LESS:- ADMIN AND SALARY CLAIMED FULLY AGAINST THE ABOVE SALE	7,630,730
PROFIT DURING THE YEAR	3,098,862

STRS ENTERPRISES

PREVIOUS YEAR
ASSESSMENT YEAR

: 2024-2025
: 2025-2026

PAN NO.

ACWFS5048L

COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS

Net Profit as per P/L Account

3,098,862

3,098,862

BOOK PROFIT

LESS:-

Partners Remuneration u/s 40(b) of the IT Act 1961

On first 3,00,000/-, Remuneration is 90%

540000/- 270,000

On balance , Remuneration is 60%

1499317/- 1,679,317

Maximum Allowable

1,949,317

Remuneration given to Partners

2,200,000

TAXABLE INCOME

1059545

1,149,545

ROUNDED OFF

1,149,545

Tax on above @ 30%

344,864

Add: Surcharge @ 12%

-

Add:Health & Education Cess @ 4%

344,864

Less:- MAT credit utilized

13,795

358,658

-

358,658

ADD:-INTEREST U/S 234-A,B,C,F

358,658

LESS:-ADVANCE TAX

100,000

TAX PAYABLE/REFUNDABLE

258,658

ADD:-INTEREST U/S 234-A,B,C,F

234 A

5,000

234 B

18,106

234 C

13,062

TOTAL TAX PAYABLE INCUDING INTEREST

36,168

294,826

PROVISION TO MADE

394,826

AROUND

400,000

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PREVIOUS YEAR
ASSESSMENT YEAR

: 2024-25
: 2025-26

COMPUTATION OF TOTAL INCOME

NET TAX PAYABLE

258,658

INT U/S 234 B

AT 1% FOR 7 MONTHS

18,106

18,106

INT U/S 234 C

1ST INSTALLMENT

	TAX	DUE	
1ST INSTALLMENT	38,799	38,799	1,164
2ND INSTALLMENT	116,396	116,396	3,492
3RD INSTALLMENT	193,994	193,994	5,820
LAST INSTALMENT	258,658	258,658	2,587
			13,062

2ND INSTALLMENT

3RD INSTALLMENT

LAST INSTALMENT

of the Non-Corporate Entity M/s. STRS Enterprises
ance Sheet as at 31.03.2025

	Particulars	Note	31 March 2025	(Amount in Rs.) 31 March 2024
I	OWNERS' FUNDS AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account			
	(i) Owners'/Partners' Capital Account	3a	12,538,490	12,968,256
			12,538,490	12,968,256
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	9	325,185	325,185
(c)	Other current liabilities	10	19,440,415	25,397,986
(d)	Short-term provisions	8	400,000	1,221,000
			20,165,600	26,944,171
	Total		32,704,090	39,912,427
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	71,207	50,244
(b)	Non-current investments	12	11,803,578	11,803,578
(d)	Long Term Loans and Advances	13	1,557,000	1,769,449
			13,431,785	13,623,271
2	Current assets			
(b)	Inventories	15	18,566,405	22,574,500
(d)	Cash and bank balances	17	290,900	2,268,928
(e)	Short Term Loans and Advances	13	415,000	1,445,728
			19,272,304	26,289,156
	Total		32,704,090	39,912,427
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Acknowledgement Number:635087441241125

Date of filing : 24-Nov-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	ACWFS5048L		
Name	S T R S ENTERPRISE		
Address	244, DAS PARA MORE, Mukundapur S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700099		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	635087441241125

Taxable Income and Tax Details

Accrued Income and Tax Detail

Current Year business loss, if any	1	0
Total Income	1A	10,59,546
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	10,59,546
Net tax payable	4	3,30,579
Interest and Fee Payable	5	41,433
Total tax, interest and Fee payable	6	3,72,012
Taxes Paid	7	3,72,010
(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0
Accrued 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 RIPAN HAOLADAR in the capacity of Partner having PAN AMPPH8725E from IP address 49.37.45.35 on 24-Nov-2025 20:01:23 DSC SI.No & Issuer 8572102 & 8095518207274487922CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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ACWFS5048L056350874412411250fd1eadd02ac6311b55056fc25150a70c51037fa

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



e-Filing Anywhere Anytime
Income Tax Department, Government of India

PAN	: ACWFS5048L
Name	: S T R S ENTERPRISE
Assessment Year	: 2025-26
Financial Year	: 2024-25
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 2,72,010
Amount (in words)	: Rupees Two Lakh Seventy Two Thousand Ten Only
CIN	: 25101600150723SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: IK0DKZFDR5
Date of Deposit	: 16-Oct-2025
BSR code	: 0002271
Challan No	: 33730
Tender Date	: 16/10/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 2,72,010
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 2,72,010
Total (In Words)		Rupees Two Lakh Seventy Two Thousand Ten Only

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