

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
I	Revenue from operations	19	20,761,319	35,810,290
II	Other Income	20	-	-
III	Total Income (I+II)		20,761,319	35,810,290
V	Expenses:			
a)	Cost of Material Consumed	21	9,122,494	28,118,494
c)	Changes in inventories of finished goods, work in progress and stock-in trade	22	4,008,095	-24,394
d)	Employee benefits expense	23	1,197,500	1,376,000
e)	Finance costs	24	994,100	1,072,504
f)	Depreciation and amortization expense	25	9,037	7,108
g)	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)		-	-
I	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		3,098,862	3,941,223
II	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
I	Profit/(Loss) for the period from continuing operations (IXI-XII)		498,862	1,198,223
II	Profit/ (loss) from discontinuing operations		-	-
III	Tax expense of discontinuing operations		-	-
VI	Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)		-	-
II	Profit/(Loss) for the year (XIII+XIV)		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



(Amount in Rs.)

7 Other long-term liabilities	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Advance from customers	-	-	-	-
Others (please specify)	-	-	-	-
<b>Total Other long-term liabilities</b>	-	-	-	-
8 Provisions	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(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.____)]	-	-	400,000	1,221,000
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
Other (specify nature)	-	-	-	-
<b>Total Provisions</b>	-	-	400,000	1,221,000
9 Trade payables	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-	-	-
<b>Total Trade payables</b>	-	-	-	-
10 Other current liabilities	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Advance from customers	-	-	19,440,415	25,392,986
(b) Other payables (Audit Fees)	-	-	-	5,000
<b>Total Other current liabilities</b>	-	-	19,440,415	25,397,986

of the Non-Corporate Entity M/s. STRS Enterprises  
es 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			
	Computer	Furniture & Fixtures	Air Conditioner	Total
<b>Gross Block</b>				
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
<b>Depreciation/Adjustments</b>				
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
<b>Net Block</b>				
At 31 March 2024	1,237	36,184	12,823	50,244
At 31 March 2025	742	59,566	10,900	71,207



12	Investments - Non Current and Current (Valued at historical cost unless stated otherwise)	As at 31 March 2025			(Amount in Rs.)	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
(a)	<u>Trade Investments -Quoted</u> Investments in Other Entities Less: Provision for diminution in value of investments Investments in partnership firm (Refer footnote 1)			-		-
(b)	<u>Other Investments</u> Investments in preference shares Investments in equity instruments Investments in government or trust securities Investments in debentures or bonds Investments in mutual funds Investments property Other non-current investments (specify nature) Total Investments			- 11,803,578 - 11,803,578		- 11,803,578 - 11,803,578

Financial statements for the year ended 31st March, 2025

[illegible]

Non-Corporate Entity M/s. STRS Enterprises

Forming part of the Financial Statements for the year ended 31st March, 2025

	Service tax credit receivable	50,000			
	GST input credit receivable	1,557,000			
	Security Deposits	1,557,000	1,050,000	100,000	580,000
	Balance with government authorities	1,557,000	1,050,000	415,000	1,445,728
	Total (a)+(b) (B)				
14 Other non-current assets	Total (a)+(b) (B)	1,557,000		415,000	1,445,728
	Total (A + B)		1,769,449		
15 Inventories	(a) Security Deposits			31 March, 2025	31 March, 2024
	(b) Prepaid expenses			-	-
	(c) Others (Specify nature)			-	-
	Total other non-current other assets			-	-
	Total				
17 Cash and Bank Balances	(a) Raw materials			31 March, 2025	31 March, 2024
	(b) Work-in-progress			18,566,405	22,574,500
	Total			18,566,405	22,574,500
	(a) Cash and cash equivalents				
	(b) On current accounts			31 March, 2025	31 March, 2024
18 Cash and Bank Balances	(c) Cash credit account (Debit balance)			170,597	2,121,623
	(d) Fixed Deposits			-	-
	(e) Deposits with original maturity of less than three months			-	-
	(f) Cheques, drafts on hand			120,305	147,305
	(g) Cash on hand			290,902	2,268,928
	Total				

(i)



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

		(Amount in Rs.)	
<b>19 Revenue from operations</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
(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
<b>20 Other income</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Interest income	-	-
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Total other income	-	-
<b>21 Cost of Material consumed Delete whatever is not applicable)</b>		<b>31 March 2025</b>	<b>31 March 2024</b>
(A)	Cost of raw material consumed		
	Raw material consumed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	5,348,145	28,058,354
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	5,348,145	28,058,354
<b>Packing material consumed (if considered as part of raw material)</b>			
(i)	Inventory at the beginning of the year	-	-
(ii)	Construction Cost	3,774,349	60,140
(iii)	Less: Inventory at the end of the year	-	-
	Cost of packing material consumed	3,774,349	60,140
<b>Other materials (purchased intermediates and components)</b>			
(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 other material consumed	-	-
	Total raw material consumed (A)	9,122,494	28,118,494



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

		31 March 2025	31 March 2024
(B) Purchases of stock-in-trade	(i) ...	-	-
	(ii) ...	-	-
	(iii) ...	-	-
	Total (B)	-	-
22 Changes in inventories of finished goods, work in progress and stock-in trade		31 March 2025	31 March 2024
Inventories at the beginning of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		22,574,500	22,550,106
(iii) Finished goods		-	-
	(I)	22,574,500	22,550,106
Inventories at the end of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		18,566,405	22,574,500
(iii) Finished goods		-	-
	(II)	18,566,405	22,574,500
		4,008,095.25	-24,394.00
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (I)+(II)			

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

<b>Employee benefits expense</b> (Including contract labour)	
(a)	Salaries, wages, bonus and other allowances
(b)	Contribution to provident and other funds
(c)	Gratuity expenses
(d)	Staff welfare expenses
<b>Total Employee benefits expense</b>	
<b>24 Finance cost</b>	
(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)
<b>Total Finance cost</b>	
<b>25 Depreciation and amortization expense</b> on tangible assets (Refer note 11)	
<b>Total Depreciation and amortization expense</b>	
<b>26 Other Expenses</b>	
(a)	BROKERAGE CHARGES
(b)	ACCOUNTS & FILING CHARGES
(c)	ADVERTISEMENT EXPENSES
(d)	BANK CHARGES
(e)	CORPORATION TAX
(f)	OFFICE EXPENSES
(h)	PRINTING AND STATIONERY
(i)	PROFESSIONAL & CONSULTANCY EXPENSES
(j)	RENT
(l)	SUBSCRIPTION AND DONATION
(m)	TRAVEL & TOUR EXP.
<b>Total</b>	

	31 March 2025	31 March 2024
	1,197,500	1,376,000
	-	-
	-	-
	-	-
	1,197,500	1,376,000
31 March 2025		31 March 2024
	-	-
	-	-
994,100	1,072,504	
-	-	
-	-	
994,100	1,072,504	
31 March 2025		31 March 2024
9,037	7,108	
9,037	7,108	
31 March 2025		31 March 2024
981,000	-	
184,580	26,170	
5,600	127,640	
12,351	1,530	
87,700	-	
609,000	610,095	
29,000	12,320	
290,000	-	
20,000	52,600	
39,000	119,000	
73,000	370,000	
2,331,231	1,319,355	



OPENING WIP

Add:- CONSTRUCTION COST INCURRED DURING THE YEAR  
less:- COST CLAIMED AGAINST SALE BOOKED DURING THE YEAR  
CLOSING WIP

22,574,500  
9,122,494  
13,130,589  
18,566,405

RECO

TOTAL SALES  
LESS:- COST CLAIMED AGAINST ABOVE SALE  
LESS:- ADMIN AND SALARY CLAIMED FULLY AGAINST THE ABOVE SALE  
PROFIT DURING THE YEAR

20,761,319  
13,130,589  
7,630,730  
4,531,868  
3,098,862

3,098,

# STRS ENTERPRISES

PREVIOUS YEAR : 2024-2025  
ASSESSMENT YEAR : 2025-2026

PAN NO.

ACWFS5048L

## COMPUTATION OF TOTAL INCOME

### INCOME FROM BUSINESS

Net Profit as per P/L Account

3,098,862

BOOK PROFIT

3,098,862

LESS:-

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

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

On balance, Remuneration is 60%

Maximum Allowable

Remuneration given to Partners

TAXABLE INCOME

540000/- 270,000  
1499317/- 1,679,317  
1,949,317  
2,200,000  
1,949,317  
1,149,545

ROUNDED OFF

1,149,545

Tax on above @ 30%

344,864

Add: Surcharge @ 12%

-

344,864

Add: Health & Education Cess @ 4%

13,795

358,658

Less:- MAT credit utilized

-

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

36,168

TOTAL TAX PAYABLE INCLUDING INTEREST

294,826

PROVISION TO MADE

394,826

AROUND

400,000



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dra Ku abad, Ka  
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olsan olkata-1  
50

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

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

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

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
<b>I</b>	<b>OWNERS' FUNDS AND LIABILITIES</b>			
<b>1</b>	<b>Owners' Funds</b>			
(a)	Owners' Capital Account			
(i)	Owners'/Partners' Capital Account	3a	12,538,490	12,968,256
			12,538,490	12,968,256
<b>3</b>	<b>Current liabilities</b>			
(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
	<b>Total</b>		<b>32,704,090</b>	<b>39,912,427</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
(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
<b>2</b>	<b>Current assets</b>			
(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
	<b>Total</b>		<b>32,704,090</b>	<b>39,912,427</b>
	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**

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

**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 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

System Generated

Barcode/QR Code



ACWFS5048L056350874412411250fd1eadd02ac6311b55056fc25150a70c51037fa

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# INCOME TAX DEPARTMENT

## Challan Receipt



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

ITNS No. : 280

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

**Thanks for being a committed taxpayer!**

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Quick and Seamless



**Paper**  
Save Environment



**e-Receipt**  
Easy Access