NAME

"SREE CONSTRUCTION"

308, S.N. ROY ROAD, KOLKATA - 700038.

STATEMENT OF ACCOUNTS
&
AUDITORS' REPORT

ACCOUNT / REPORT FOR THE YEAR ENDED 31ST MARCH 2025.

K BHATTACHARJEE & CO.

CHARTERED ACCOUNTANTS

22/8, MONDAL PARA ROAD,
JAIPUR PARK, KOLKATA - 700 034
Phone No. : 9674684456

M/S SREE CONSTRUCTION
308, S N ROY ROAD, KOLKATA - 700038

Balance Sheet as on 31.03.2025

Amount in Rs.

	Particulars	Note	31st March 2025	31st March 2024
I	**PARTNERS' FUNDS AND LIABILITIES**			
1	**Partners' Fund**			
(a)	Partners' Capital account		-	-
(b)	Partners' Current account	2	1,03,30,096	53,48,180
			1,03,30,096	**53,48,180**
2	**Non-Current Liabilities**			
(a)	Long Term Borrowings		-	-
			-	-
3	**Current Liabilities**			
(a)	Short Term Borrowings		-	-
(b)	Trade Payables	3	4,89,297	11,46,206
(c)	Other Current Liabilities	4	20,79,500	2,35,99,402
(d)	Short Term Provisions		-	-
			25,68,797	2,47,45,608
	Total		**1,28,98,893**	**3,00,93,788**
II	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property, Plant and Equipments		-	-
(b)	Other Non-Current Assets		-	-
			-	-
2	**Current Assets**			
(a)	Current Investment	5	75,00,000	75,00,000
(b)	Inventories	6	18,47,818	2,21,26,644
(c)	Trade Receivables		-	-
(d)	Cash and Bank Balance	7	35,11,061	4,26,144
(e)	Short Term Loans and Advances		-	-
(f)	Other Current Assets	8	40,014	41,000
			1,28,98,893	3,00,93,788
	Total		**1,28,98,893**	**3,00,93,788**
	Significant Accounting Policies	1	-	-

Place : Kolkata
Dated : 31/10/2025

In terms of our report of even date

For K Bhattacharjee & Co.
Chartered Accountants
Firm Registration No. 328819E

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

CA. Kaustuv Bhattacharjee
M. No. 066377
UDIN: 25066377BMIDFZ4654

- Partner - Partner

KAUSTUV BHATTACHARJEE Digitally signed by KAUSTUV BHATTACHARJEE Date: 2025.10.31 12:30:07 +05'30'

M/S SREE CONSTRUCTION
308, S N ROY ROAD, KOLKATA - 700038

Statement of Profit and Loss for the year ended as on 31.03.2025

Amount in Rs.

	Particulars	Note	31st March 2025	31st March 2024
INCOME				
I.	Revenue from Operations	9	3,64,95,675	-
II.	Other Income	10	6,04,143	-
III.	**Total Income (I+II)**		**3,70,99,818**	-
EXPENDITURE				
IV.	**Expenses**			
(a)	Purchase of Materials	11	1,09,13,498	60,36,937
(b)	Changes in Inventories	12	2,02,78,826	(90,74,101)
(c)	Employees Benefit Expenses		-	-
(d)	Finance Cost		-	-
(e)	Depreciation and Amortization Expenses		-	-
(f)	Other Expenses	13	42,30,578	31,63,860
	Total Expenses (IV)		**3,54,22,902**	**1,26,696**
V.	**Profit/(Loss) for the year before Partners' Remuneration and Tax (III-IV)**		**16,76,916**	**(1,26,696)**
VI.	Partners' Remenuartion		10,96,000	-
VII.	**Profit before Tax (V-VI)**		**5,80,916**	**(1,26,696)**
VIII.	Provision for Income Tax		-	-
IX.	**Profit /(Loss) for the year (VII-VIII)** (Transferred to Partners' Current a/c)		**5,80,916**	**(1,26,696)**
Significant Accounting Policies		1		

Place : Kolkata
Dated : 31/10/2025

In terms of our report of even date

For K Bhattacharjee & Co.
Chartered Accountants
Firm Registration No. 328819E

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

- Partner - Partner

CA. Kaustuv Bhattacharjee
M. No. 066377
UDIN: 25066377BMIDFZ4654

KAUSTUV BHATTACHARJEE
Digitally signed by KAUSTUV BHATTACHARJEE
Date: 2025.10.31 12:28:41 +05'30'

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. **We** have examined the balance sheet as on **31st March 2025**, and the **profit and loss account** for the period beginning from **01/04/2024** to ending on **31/03/2025** attached herewith, of **Sree Construction, 308 S N ROY ROAD ,Sahapur , Kolkata, Westbengal, 700038, AEAFS3629F**
2. **We** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **308, S N ROY ROAD, KOLKATA - 700038** and **0** branches.
3. (a) **We** report the following observations/comments/discrepancies/inconsistencies; if any: **NA**
   (b) Subject to above:
   a. **We** have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.
   b. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.
   c. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes there on, if any, give a true and fair view:-
      i. in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, **2025** ; and
      ii. in the case of the **profit and loss account** of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **our** opinion and to the best of **our** information and according to the explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct. subject to following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
Documents necessary to verify the reportable transaction were not made available	RECORDS PERTAINING TO CONSIDERATION OF TRANSFER OF LAND OR BUILDING OR BOTH DURING THE YEAR vis-à-vis VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR SECTION 50C FURNISHED BY THE ASSESSEE DURING THE COURSE OF AUDIT.
Valuation of closing stock is not possible	CLOSING STOCK AT THE YEAR END COULD NOT BE CHECKED DUE TO NON-AVAILABILITY OF STOCK RECORDS. THE VALUE OF THE CLOSING STOCK AT THE YEAR END HAS BEEN CONSIDERED AS VERIFIED AND CERTIFIED BY THE ASSESSEE.

KBhattacharjee

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

Name of the signatory: **Kaustuv Bhattacharjee**
Firm Name: **K Bhattacharjee & Co**
Membership Number: **066377**
Firm Registration Number: **0328819E**
Full Address: **22/8 ,Mondal Para Road, Behala, Kolkata, Westbengal, 700034**

Place: Kolkata
Date: 31/10/2025

FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

PART A

1. Name of the assessee: **Sree Construction**
2. Address: **308 S N ROY ROAD, Sahapur , Kolkata, Westbengal, 700038**
3. Permanent Account Number or Aadhaar Number: **AEAFS3629F**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, goods and service Tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same. **Yes**

Type	State	Other Indirect Tax	Registration/Identification Number
Goods and service tax	WESTBENGAL		19AEAFS3629F1Z0

5. Status: **Firm**
6. Previous year: **01/04/2024** to **31/03/2025**
7. Assessment year: **2025-26**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted **Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore**

PART B

9(a) If firm or Association of Persons, indicate names of partners/members and their profit-sharing ratios.

Name	Profit-Sharing Ratio (%)
Ratan Loha	50
Dipak Kar	50

9(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. **N/A**

10(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Nature Of Business Code
Building completion

10(b) If there is any change in the nature of business or profession, the particulars of such change. **No**

11(a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. **Yes**

Books Prescribed
Bank Book, Cash Book, General Ledger

11(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books Maintained	Address
Bank Book, Cash Book, General Ledger	308, S N ROY ROAD , KOLKATA , WESTBENGAL , 700038

11(c) List of books of account and nature of relevant documents examined.

Books Examined
Bank Book, Cash Book, General Ledger

K. BHATTACHARJEE & CO. Kolkata Chartered Accountants

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) **No**

13(a) Method of accounting employed in the previous year. **Mercantile system**

13(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. **No**

13(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

13(d) Whether any adjustment is required to be made to the profits and loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2). **No**

13(e) If answer to (d) above is in the affirmative, give details of such adjustment.

13(f) Disclosure as per ICDS:

ICDS	Disclosure
ICDS I - Accounting Policies	Books of accounts are prepared under accrual basis of accounting
ICDS II - Valuation of Inventories	Inventories are valued at lower of cost or market value, subject to the qualification as per Form 3CB
ICDS IV - Revenue Recognition	Revenue is recognized when services are rendered and it is reasonably certain that the collection will be made

14(a) Method of valuation of closing stock employed in the previous year. **N/A**

14(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss. If Yes, please furnish: **N/A**

15 Give the following particulars of the capital asset converted into stock-in-trade **N/A**

16 Amounts not credited to the profit and loss account, being, -

16(a) The items falling within in the scope of section 28; **N/A**

16(b) The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned; **N/A**

16(c) Escalation claims accepted during the previous year; **N/A**

16(d) any other item of income; **N/A**

16(e) Capital receipt, if any. **N/A**

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: **N/A**

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:- **N/A**

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

19 Amounts admissible under sections: **N/A**

20(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] **N/A**

20(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): **N/A**

21(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure **N/A**

Personal expenditure **N/A**

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party **N/A**

Expenditure incurred at clubs being entrance fees and subscriptions **N/A**

Expenditure incurred at clubs being cost for club services and facilities used **N/A**

Expenditure by way of penalty or fine for violation of any law for the time being force **N/A**

Expenditure by way of any other penalty or fine not covered above **N/A**

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India **N/A**

Expenditure incurred for any purpose which is an offence or which is prohibited by law **N/A**

21(X) Expenditure incurred in connection with settlements* **N/A**

21(b) Amounts inadmissible under section 40(a):-

21(b)(i) as payment to non-resident referred to in sub-clause (i)

21(b)(i)(A) Details of payment on which tax is not deducted: **N/A**

21(b)(i)(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1) **N/A**

21(b)(ii) as payment referred to in sub-clause (ia)

21(b)(ii)(A) Details of payment on which tax is not deducted: **N/A**

21(b)(ii)(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **N/A**

21(b)(iii) as payment referred to in sub-clause (ib)

21(b)(iii)(A) Details of payment on which levy is not deducted: **N/A**

K. BHATTACHARJEE & CO. Kolkata Chartered Accountants

21(b)(iii)(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **N/A**

21(b)(iv) fringe benefit tax under subclause (ic) **N/A**

21(b)(v) wealth tax under subclause (iia)

Amount
0

21(b)(vi) royalty, license fee, service fee etc. under subclause (iib)

Amount
0

21(b)(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) **N/A**

21(b)(viii) Payment to PF/other Fund etc. under sub-clause (iv) **N/A**

21(b)(ix) Tax paid by employer for prerequisites under sub-clause (v) **N/A**

21(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount Debited to P/L/A/C	Amount Admissible	Amount Inadmissible	Remarks
Salary	40b	1096000	1096000	0	As per the provisions of the Act

21(d) Disallowance/deemed income under section 40A(3):

21(d)(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: **Yes**

21(d)(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); **Yes**

21(e) Provision for payment of gratuity not allowable under section 40A(7); **N/A**

21(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); **N/A**

21(g) Particulars of any liability of a contingent nature; **N/A**

21(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; **N/A**

21(i) Amount inadmissible under the proviso to section 36(1)(iii). **N/A**

22(i) *Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises* Development Act, 2006 (MSMED Act) **0**

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

22(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during theprevious year **0**

22(iii)(a) Of amount referred to in (ii) above, amount (a) paid up to time given under section 15 of the MSMED Act **0**

22(iii)(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year **0**

23 Particulars of any payment made to persons specified under section 40A(2)(b). **N/A**

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. **N/A**

25 Any amount of profit chargeable to tax under section 41 and computation thereof. **N/A**

26(i) In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

26(i)(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was

26(i)(A)(a) paid during the previous year; **N/A**

26(i)(A)(b) not paid during the previous year; **N/A**

26(i)(B) was incurred in the previous year and for clauses other than clause (h) of section 43B was

26(i)(B)(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); **N/A**

26(i)(B)(b) not paid on or before the aforesaid date. **N/A**

(State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account) **No**

27(a) Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax Credit(ITC) in the accounts. **No**

27(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. **N/A**

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), If yes, please furnish the details of the same **No**

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same **No**

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

29(A)(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? **No**

29B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? (Yes/No) **No**

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] **No**

30(A)(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year **No**

30(B)(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B **No**

30(C)(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year **No**

31(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- **N/A**

31(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- **N/A**

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31(b)(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account **N/A**

31(b)(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- **N/A**

31(b)(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-, **N/A**

31(b)(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- **N/A**

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

31(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:— **N/A**

31(d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:— **N/A**

31(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— **N/A**

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available **N/A**

32(b) Whether a change in share-holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **N**

32(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

32(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

32(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

34(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
CALS48588B	194C	Contractor Fees	2510000	2510000	2510000	25100	0	0	0

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

34(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If yes, please furnish the details: **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing(YYYY-MM-DD)	Date of furnishing, if furnished(YYYY-MM-DD)	Whether statement of tax deducted/collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
CALS48588B	Form 26Q	2024-07-31	2024-07-30	Yes	
CALS48588B	Form 26Q	2025-01-31	2025-01-30	Yes	

34(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment(YYYY-MM-DD)
CALS48588B	153	153	2024-07-30

35(a) In the case of a trading concern, give quantitative details of principal items of goods traded; **N/A**

35(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

35(b)(A) Raw materials: **N/A**

35(b)(B) Finished products: **N/A**

35(b)(C) By-products: **N/A**

In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :- **N/A**

36(A)(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 **No**

36(B) Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? **No**

37 Whether any cost audit was carried out? **No**

38 Whether any audit was conducted under the Central Excise Act, 1944? **No**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor? **No**

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding Previous year		
Total turnover of the assessee		36595675				0
Gross profit / Gross Profit Turnover	1425943	36595675	3.9%	0	0	0%
Net profit / Net Profit Turnover	580916	36595675	1.59%	0	0	0%

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

Stock-in-Trade / Stock-in-Trade Turnover	1847818	36595675	5.05%	22126644	0	0%
Material Consumed / Finished Goods Produced	0	0	0%	0	0	0%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. **N/A**

42(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B **No**

43(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 **No**

43(b) If yes, please furnish the following

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity **N/A**

Name of parent entity **N/A**

Name of alternate reporting entity (if applicable) **N/A**

Date of furnishing of report (YYYY-MM-DD) **N/A**

44 Break-up of total expenditure of entities registered or not registered under the GST **N/A**

K Bhattacharjee

K BHATTACHARJEE & CO. Kolkata Chartered Accountants

Name of the signatory: **Kaustuv Bhattacharjee**
Firm Name: **K Bhattacharjee & Co**
Membership Number: **066377**
Firm Registration Number: **0328819E**
Full Address: **22/8 ,Mondal Para Road, Behala, Kolkata, Westbengal, 700034**

Place: Kolkata
Date: 31/10/2025