

M/S LOKENATH CONSTRUCTION

(PROP.: SANKAR ROY)

AB - 9/20, DESHBANDHU NAGAR

BAGUIATI, KOLKATA - 700 059**TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

<u>PARTICULARS</u>	<u>RS.....P</u>	<u>PARTICULARS</u>	<u>RS.....P</u>
To Opening Stock	618,190.00	By Sales	15,061,000.00
To Purchases	28,714,656.00	By Closing Stock	21,373,100.00
To Labour Charges	3,881,360.00		
To Electrical Expenses	486,925.00		
To Plumbing Expenses	632,475.00		
To Carriage Inward	162,530.00		
To Pump & Wood Hire Charges	50,375.00		
To Gross Profit C/D	1,887,589.00		
	<u>36,434,100.00</u>		<u>36,434,100.00</u>
To Salary	210,000.00	By Gross Profit B/D	1,887,589.00
To Bonus	17,500.00	By Miscellaneous Incomes	8,412.00
To Electricity Charges	133,919.00		
To Rates & Taxes	2,500.00		
To Printing & Stationery	31,245.00		
To Bank Charges	1,886.57		
To GST	150,610.00		
To GST Interest & Late Fees	10,160.00		
To Legal Expenses	142,785.00		
To Accounting Charges	30,000.00		
To Rent	60,000.00		
To Telephone & Mobile Charges	2,835.00		
To Conveyance	36,160.00		
To Tea & Tiffin Expenses	92,345.00		
To Advertisement	14,680.00		
To Audit Fees	11,000.00		
To Misc Expenses	15,323.68		
To Net Profit transferred to Capital A/c	933,051.75		
	<u>TOTAL RS 1,896,001.00</u>		<u>TOTAL RS 1,896,001.00</u>

Dated: 10.11.2025

Place: Kolkata



Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E

CA SANAT CHANDRA
(PROPRIETOR)

Membership No. 054491

UDIN: 25054491BMIEKB1862

M/S LOKENATH CONSTRUCTION

(PROP.: SANKAR ROY)

AB - 9/20, DESHBANDHU NAGAR

BAGUIATI, KOLKATA - 700 059**BALANCE SHEET AS AT 31ST MARCH 2025**

<u>LIABILITIES</u>	<u>RS.....P</u>	<u>ASSETS</u>	<u>RS.....P</u>
<u>CAPITAL ACCOUNT</u>		<u>CLOSING STOCK</u>	
<u>FOR BUSINESS:</u>		Work in Progress	21,373,100.00
As per last A/C	3,036,446.00		
Add: Net Profit	933,051.75	<u>ADVANCES TO SUPPLIERS</u>	279,201.00
	3,969,497.75		
Less: Drawings	563,043.00	<u>ADVANCE TAX & TDS</u>	
	3,406,454.75	Assessment Year 2025-26	55,000.00
<u>SUNDRY CREDITORS</u>	378,465.00	<u>ADVANCE GST</u>	169,970.00
<u>ADVANCE FOR CUSTOMAR</u>	23,850,000.00	<u>CASH AT BANK:</u>	
		Punjab National Bank	2,962,805.03
		(A/C No: 0126202100000341)	
		IFSC: PUNB0012620	
		HDFC Bank	2,746,347.72
		(A/C No: 50200027114950)	
		IFSC: HDFC0000515	5,709,152.75
		<u>CASH IN HAND</u>	48,496.00
TOTAL RS	<u>27,634,919.75</u>	TOTAL RS	<u>27,634,919.75</u>

Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E



CA SANAT CHANDRA
(PROPRIETOR)

Membership No. 054491

UDIN: 25054491BMIEKB1862

Dated: 10.11.2025

Place: Kolkata

AUDITOR'S REPORT

We have examined the attached Balance Sheet of **M/S LOKENATH CONSTRUCTION** (Prop.: Sankar Roy) of AB – 9/20, Deshbandhu Nagar, Baguiati, Kolkata - 700059 as at 31st March, 2024 and the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. We plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the concern so far as appears from our examination of those books .
3. The Balance Sheet and the Profit & Loss Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :
 - (a) In case of the Balance Sheet, of the state of affairs as at 31st March, 2024 and
 - (b) In case of the Profit and Loss Account, of the Profit for the year ended that date.

For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E



CA SANAT CHANDRA
(PROPRIETOR)

Membership No : 054491
UDIN: 25054491BMIDZS9277

Dated: 22.02.2025
Place : Kolkata

M/S LOKENATH CONSTRUCTION
(PROP.: SANKAR ROY)
AB - 9/20, DESHBANDHU NAGAR
BAGUIATI, KOLKATA - 700 059

BALANCE SHEET AS AT 31ST MARCH 2024

<u>LIABILITIES</u>	<u>RS.....P</u>	<u>ASSETS</u>	<u>RS.....P</u>
<u>CAPITAL ACCOUNT</u>		<u>CLOSING STOCK</u>	618,190.00
<u>FOR BUSINESS:</u>		Raw Materials	
As per last A/C	2,980,218.00		
Add: Net Profit	846,115.00	<u>ADVANCES TO SUPPLIERS</u>	1,480,000.00
Add: SB Interest	10,113.00		
	<u>3,836,446.00</u>	<u>CASH AT BANK:</u>	
Less: Drawings	800,000.00	HDFC Bank	331,072.28
	<u>3,036,446.00</u>	(A/C No: 05151000049135)	
		IFSC: HDFC0000515	
<u>SUNDRY CREDITORS</u>	318,450.00	HDFC Bank	833,837.32
		(A/C No: 50200027114950)	
		IFSC: HDFC0000515	1,164,909.60
		<u>CASH IN HAND</u>	91,796.40
		<u>TOTAL RS</u>	<u>3,354,896.00</u>
<u>TOTAL RS</u>	<u>3,354,896.00</u>		

Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E



CA SANAT CHANDRA
(PROPRIETOR)
Membership No. 054491
UDIN: 25054491BMIDZS9277

Dated: 22.02.2025
Place: Kolkata

M/S LOKENATH CONSTRUCTION
(PROP.: SANKAR ROY)
AB - 9/20, DESHBANDHU NAGAR
BAGUIATI, KOLKATA - 700 059

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

<u>PARTICULARS</u>	<u>RS.....P</u>	<u>PARTICULARS</u>	<u>RS.....P</u>
To Opening Stock	526,300.00	By Sales	14,100,000.00
To Purchases	4,578,735.00	By Closing Stock	
To Labour Charges	1,321,850.00	(Raw Materials)	618,190.00
To Electricity Wearing	426,150.00		
To Paries Expenses	318,105.00		
To Plumbing Expenses	552,360.00		
To Carriage Inward	86,955.00		
To Rod Iron Expenses	2,125,467.00		
To Cement Expenses	1,025,300.00		
To Wooden Doors & Windows	536,180.00		
To Grill Making Charges	445,195.00		
To Pump Hire Charges	18,695.00		
To Soil Cutting Charges	92,547.00		
To Wood Hire Charges	113,659.00		
To Tiles & Marbels	662,358.00		
To Gross Profit C/D	1,888,334.00		
	<u>14,718,190.00</u>		<u>14,718,190.00</u>
To Salary	198,000.00	By Gross Profit B/D	1,888,334.00
To Bonus	16,500.00		
To Electricity Charges	25,347.00		
To Elevator	186,000.00		
To Rates & Taxes	5,500.00		
To Printing & Stationery	29,637.00		
To GST	141,000.00		
To Legal Expenses	136,537.00		
To Accounting Charges	96,000.00		
To Rent	60,000.00		
To Telephone & Mobile Charges	2,560.00		
To Conveyance	28,695.00		
To Tea & Tiffin Expenses	89,931.00		
To Advertisement	12,800.00		
To Audit Fees	10,000.00		
To Misc Expenses	3,712.00		
To Net Profit transferred to Capital A/c	846,115.00		
	<u>1,888,334.00</u>		<u>1,888,334.00</u>
TOTAL RS	<u>1,888,334.00</u>	TOTAL RS	<u>1,888,334.00</u>

Dated: 22.02.2025
Place: Kolkata



Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E

CA SANAT CHANDRA
(PROPRIETOR)
Membership No. 054491
UDIN: 25054491BMIDZS9277



AUDITOR'S REPORT

We have examined the attached Balance Sheet of **M/S LOKENATH CONSTRUCTION** (Prop.: Sankar Roy) of AB – 9/20, Deshbandhu Nagar, Baguiati, Kolkata - 700059 as at 31st March, 2023 and the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. We plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the concern so far as appears from our examination of those books .
3. The Balance Sheet and the Profit & Loss Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :
 - (a) In case of the Balance Sheet, of the state of affairs as at 31st March, 2023 and
 - (b) In case of the Profit and Loss Account, of the Profit for the year ended that date.

For CHANDRA MAJUMDAR & CO

Chartered Accountants

FRN: 324770E

CA SANAT CHANDRA
(PROPRIETOR)

Membership No : 054491

UDIN: 23054491BGVXKG2198



Dated: 28.09.2023
Place : Kolkata

M/S LOKENATH CONSTRUCTION
(PROP.: SANKAR ROY)
AB - 9/20, DESHBANDHU NAGAR
BAGUIATI, KOLKATA - 700 059

BALANCE SHEET AS AT 31ST MARCH 2023

<u>LIABILITIES</u>	<u>RS.....P</u>	<u>ASSETS</u>	<u>RS.....P</u>
<u>CAPITAL ACCOUNT</u>		<u>CLOSING STOCK</u>	526,300.00
<u>FOR BUSINESS:</u>		Raw Materials	
As per last A/C	2,863,294.00		
Add: Net Profit	683,296.00	<u>ADVANCES TO SUPPLIERS</u>	1,359,000.00
Add: SB Interest	5,359.00		
	<u>3,551,949.00</u>	<u>CASH AT BANK:</u>	
Less: Drawings	571,731.00	HDFC Bank	129,415.64
	<u>2,980,218.00</u>	(A/C No: 05151000049135)	
		IFSC: HDFC0000515	
<u>UNSECURED LOAN</u>		HDFC Bank	1,893,052.32
Avijit Mukherjee	500,000.00	(A/C No: 50200027114950)	
		IFSC: HDFC0000515	2,022,467.96
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	487,262.00	<u>CASH IN HAND</u>	77,712.04
Accounting Charges	8,000.00		
Audit Fees	10,000.00		
TOTAL RS	<u>3,985,480.00</u>	TOTAL RS	<u>3,985,480.00</u>

Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E



CA SANAT CHANDRA
(PROPRIETOR)
Membership No. 054491
UDIN: 23054491BGVXKG2198

Dated: 28.09.2023
Place: Kolkata

M/S LOKENATH CONSTRUCTION
(PROP.: SANKAR ROY)
AB - 9/20, DESHBANDHU NAGAR
BAGUIATI, KOLKATA - 700 059

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>PARTICULARS</u>	<u>RS.....P</u>	<u>PARTICULARS</u>	<u>RS.....P</u>
To Opening Stock	345,600.00	By Sales	11,200,000.00
To Purchases	2,795,743.00	By Closing Stock	
To Labour Charges	1,230,700.00	(Raw Materials)	526,300.00
To Electricity Wearing	398,700.00		
To Paries Expenses	236,970.00		
To Plumbing Expenses	419,700.00		
To Carriage Inward	78,650.00		
To Rod Iron Expenses	1,988,925.00		
To Cement Expenses	965,874.00		
To Wooden Doors & Windows	485,978.00		
To Grill Making Charges	407,110.00		
To Pump Hire Charges	16,260.00		
To Soil Cutting Charges	86,570.00		
To Wood Hire Charges	106,060.00		
To Tiles & Marbels	534,136.00		
To Gross Profit C/D	1,629,324.00		
	<u>11,726,300.00</u>		<u>11,726,300.00</u>
To Salary	174,900.00	By Gross Profit B/D	1,629,324.00
To Bonus	15,800.00		
To Electricity Charges	23,170.00		
To Elevator	174,000.00		
To Rates & Taxes	5,500.00		
To Printing & Stationery	27,512.00		
To Bank Charges	257.00		
To GST	112,000.00		
To Legal Expenses	127,950.00		
To Accounting Charges	96,000.00		
To Rent	44,400.00		
To Telephone & Mobile Charges	1,930.00		
To Conveyance	26,636.00		
To Carriage Outward	67,145.00		
To Tea & Tiffin Expenses	28,328.00		
To Donation	10,500.00		
To Audit Fees	10,000.00		
To Net Profit transferred to Capital A/c	683,296.00		
	<u>1,629,324.00</u>		<u>1,629,324.00</u>
TOTAL RS	<u>1,629,324.00</u>	TOTAL RS	<u>1,629,324.00</u>

Signed as per report of even date.
For CHANDRA MAJUMDAR & CO
Chartered Accountants
FRN: 324770E



CA SANAT CHANDRA
(PROPRIETOR)
Membership No. 054491
UDIN: 23054491BGVXKG2198

Dated: 28.09.2023
Place: Kolkata

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	AFZPR3898F		
Name	SANKAR ROY		
Address	AB 9/20 , DESHBANDHU NAGAR, BAGUIATI , KOLKATA , 32-West Bengal, 91-India, 700059		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	708420001021225
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	9,67,289
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	48,598
	Interest and Fee Payable	5	2,196
	Total tax, interest and Fee payable	6	50,794
	Taxes Paid	7	55,000
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 4,210
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 <u>SANKAR ROY</u> in the capacity of <u>Self</u> having PAN <u>AFZPR3898F</u> from IP address <u>103.88.216.161</u> on <u>02-Dec-2025 13:53:33</u> DSC Sl.No & Issuer <u>7257080</u> & <u>112112587324CN=Capricorn Sub CA</u> for <u>Individual DSC 2022,OU=Certifying</u> <u>Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AFZPR3898F037084200010212257920885bb59e27ede7bc783807b6c2f318f7a201		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

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 2024-25
PAN	AFZPR3898F		
Name	SANKAR ROY		
Address	AB 9/20 , Desh Bandhu Nagar S.O, Baguihati , NORTH 24 PARGANAS , 32-West Bengal, 91- INDIA, 700059		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	684242290071124
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	8,74,050
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	44,101
	Interest and Fee Payable	6	9,433
	Total tax, interest and Fee payable	7	53,534
	Taxes Paid	8	53,530
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return electronically transmitted on <u>07-Nov-2024 16:29:45</u> from IP address <u>103.88.216.63</u> and verified by <u>SANKAR ROY</u> having PAN <u>AFZPR3898F</u> on <u>09-Nov-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TABKWMXJVI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated	 AFZPR3898F0468424229007112451bc7d20d3a298f78ba99a74e27c609c052a5c51		
Barcode/QR Code			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

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 2023-24
PAN	AFZPR3898F		
Name	SANKAR ROY		
Address	AB 9/20 , Desh Bandhu Nagar S.O, Baguihati , NORTH 24 PARGANAS , 32-West Bengal, 91- INDIA, 700059		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	404453021121023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	5,73,760
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	28,342
	Interest and Fee Payable	6	7,888
	Total tax, interest and Fee payable	7	36,230
	Taxes Paid	8	36,500
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 270
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>SANKAR ROY</u> in the capacity of <u>Self</u> having PAN <u>AFZPR3898F</u> from IP address <u>103.88.216.213</u> on <u>12-Oct-2023 18:08:12</u> DSC SI.No & Issuer <u>7257080</u> & <u>6558744586047383692CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN</u>			
System Generated	 AFZPR3898F04404453021121023234887df530d0ee27baae660390d774f9e5a0be3		
Barcode/QR Code			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			