

# Statement of Accounts & Audit Report

For the year ended 31st MARCH 2025

OF

PHOENIX

GOPALBABU ROAD, CHARMANQIRTA

PO - GONDALPARA, DIST - HOOGHLY

**A. K. NANDI & CO.**

*Chartered Accountants*

Boro Dighirdhar, G. T. Road (East)

P. O. Chandannagar, Pin - 712136

Dist. Hooghly, West Bengal

Phone : 9433984095, 8820440440

## FORM 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

We have examined the **balance sheet** as on 31st March 2025, and the **Profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025** attached herewith, of

Name	PHOENIX
Address	GOPAL BABU ROAD, CHARMANDIRTALA, GONDALPARA , HOOGHLY, 32-West Bengal, 91-India, Pincode - 712137
PAN	AAWFP2664B
Aadhaar Number of the assessee, if available	

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 **GOPAL BABU ROAD, CHARMANDIRTALA, GONDALPARA** and **0** branches.

a. We report the following observations/comments/discrepancies/inconsistencies if any: **UDIN: 25067719BMHWZR9271**

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 thereon, 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.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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 the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

## Chartered Accountant Details

Name	AYAN KUMAR NANDI
Membership Number	067719
FRN(Firm Registration Number)	326830E
Address	BORO DIGHIRDHAR, G.T. ROAD EAST, P.O. CHANDANNAGAR, Chandannagar S.O (Hooghly), Uttar Chandannagar (P), HOOGHLY, 32-West Bengal, 91-India, Pincode - 712136
Date of signing Tax Audit Report	10-Nov-2025
Place	CHANDANNAGAR
Date	03-Dec-2025

This form has been digitally signed by **AYAN KUMAR NANDI** having PAN **AIYPN7573P** from IP Address **116.206.202.51** on **03/12/2025 10:10:38 AM** Dsc SI.No and issuer **IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee PHOENIX

2. Address of the Assessee GOPAL BABU ROAD, CHARMANDIRTALA, GONDALPARA, Gondalpara S.O, Uttar Chandannagar (P), HOOGHLY, 32-West Bengal, 91-India, Pincode - 712137

3. Permanent Account Number (PAN) AAWFP2664B

Aadhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same? Yes

Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 32-West Bengal	19AAWFP2664B1ZW

5. Status Firm

6. Previous year 01-Apr-2024 to 31-Mar-2025

7. Assessment year 2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

9(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

Section under which option exercised

PART - B

9(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	PRITAM MONDAL	25
2	PAYMANTI MONDAL	25
3	SUKLA MONDAL	25
4	SUPRATIM MONDAL	25

(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? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

CONSTRUCTION Other construction activity n.e.c.

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

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

1.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

Sl. No.	Books prescribed
No records added	

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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	COMPUTER SYSTEM: CASH BOOK, BANK BOOK, LEDGER, JOURNAL	GOPAL BABU ROAD, CHARMANDIRTALA, P.O. GONDALPARA			712137	91-India	32-West Bengal

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

Sl. No.	Books examined
1	COMPUTER SYSTEM: CASH BOOK, BANK BOOK, LEDGER, JOURNAL

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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

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

(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

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

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

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

ICDS	Increase in profit	Decrease in profit	Net effect
	No records added		

Disclosure as per ICDS:

ICDS	Disclosure
ICDS I - Accounting Policies	GOING CONCERN, CONSISTENCY AND ACCRUAL ARE FOLLOWED
ICDS III - Construction Contracts	CONTRACT REVENUE HAS BEEN RECOGNISED IN FULL
ICDS V - Tangible Fixed Assets	DISCLOSED AS PER POINT NO. 18

(a) Method of valuation of closing stock employed in the previous year	At Cost
	No

In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Particulars	Increase in profit	Decrease in profit
	No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

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

(a) The items falling within the scope of section 28:	Amount

Sl. No.	Description	Amount
	No records added	

(b) The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Amount

Sl. No.	Description	Amount
	No records added	

(c) Escalation claims accepted during the previous year:	Amount

Sl. No.	Description	Amount
	No records added	

(d) any other item of income:	Amount
	₹ 0

(e) Capital receipt, if any:	Amount

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹29,634	₹0	₹0	₹29,634	₹0	₹0	₹0	₹0	₹2,963	₹26,671
2	WDV	Plant and Machinery @ 15%	15	₹11,474	₹0	₹0	₹11,474	₹0	₹0	₹0	₹0	₹2,021	₹9,453

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		No records added			

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

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

v. Wealth tax under sub-clause (iia)

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

₹ 0

₹ 0

₹ 0

**Acknowledgement Number: 714137860031225**

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

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

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

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

₹ 0

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
No records added		

(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:

Amount

Sl. No.	Particulars	Amount
No records added		

₹ 0

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

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

₹ 0

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

₹ 0

(iii) Of amount referred to in (ii) above, amount

₹ 0

(a) paid up to time given under section 15 of the MSMED Act

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

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Acknowledgement Number: 714137860031225

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
No records added							

26.i. In respect of any sum referred to in clause section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services 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 Profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

DEBIT ETC	Amount	Treatment in Profit & Loss Account
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilised	₹ 0	
Closing Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account

Sl. No.	Type	Particulars	Amount	Time period to which it relates (Year in yyyy-yy format)
No records added				

**Clause 25 to omitted from AY 2025-26 and onwards**

25. 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) (viii) ?  
(Applicable till AY 2024-25)

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Kathhar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A. Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (a) of sub-section (2) of section 56 ?

1. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B. Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (a) of sub-section (2) of section 56 ?

1. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

X. Details of any amount borrowed or paid or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque (Section 56C)

Sl. No.	Name of the person from whom amount borrowed or repaid or paid	Slack of the person, if available	Address of the person, if available	Account No.	Account Type	City or Town or District	On Loan/On Deposit	Interest Rate	Rate of Interest	Amount due including interest	Amount repaid	Date of Repayment
No records added												

XI. Whether Finance adjustment is carried out as referred to in sub-section (2) of section 56C, has been made during the previous year ?

1. Please furnish the following details:

Sl. No.	Under which clause of sub-section (2) of	Amount (in Rs.) of primary	Whether the excess money available with the associated	If yes, whether the excess money has	If no, the amount (in Rs.) of unpaid interest income on	Expected date of repatriation
No records added						

section 92CE  
primary adjustment  
is made ?

adjustment

enterprise is required to be  
repatriated to India as per the  
provisions of sub-section (2) of  
section 92CE ?

been repatriated  
within the  
prescribed time ?

such excess money which  
has not been repatriated  
within the prescribed time

of money

No records added

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 ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 -

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	viii(a) Code of the nature of such amount (as mentioned in field (iv) above)	viii(b) Please Specify	viii(c) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added											

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year -

Sl. No.	i) Name of the person from whom	ii) Address of the person from	iii(a) Permanent Account Number (if available with the assessee) of	iii(b) Aadhaar Number of the person from whom	iv) Amount of each loan or deposit	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of	v(a) Code of the nature of such amount	v(b) Please Specify	v(c) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or
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specified sum is received	whom specified sum is received	the person from whom specified sum is received	specified sum is received, if available	taken or accepted	electronic clearing system through a bank account ?	(as mentioned in field (iv) above)	accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: 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.

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
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No records added

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:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
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No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
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No records added

b.(d). Particulars of each payment made 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 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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
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No records added

Note: 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

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:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

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:-



and  
collection  
Account  
Number  
(TAN)

payment	payment or receipt of the nature specified in column (3)	which tax was required to be deducted or collected out of (4)	which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
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No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment

No records added

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-  
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

36.(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  
 Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

36B.(a). 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  
 b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
	No records added	

37. Whether any cost audit was carried out? Not Applicable  
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944? Not Applicable  
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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.? Not Applicable  
 Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year			Preceding previous Year		
		Amount	Amount	%	Amount	Amount	%
(a)	Total turnover of the assessee	22155148			13984000		
(b)	Gross profit / Turnover	0	22155148	0.00	0	13984000	0.00
(c)	Net profit / Turnover	2285408	22155148	10.32	1663647	13984000	11.90
(d)	Stock-in-Trade / Turnover	0	22155148	0.00	0	13984000	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42A. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
						No records added

43A. 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

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity \_\_\_\_\_

Name of alternate reporting entity (if applicable) \_\_\_\_\_

Date of furnishing of report \_\_\_\_\_

c. Please enter expected date of furnishing the report \_\_\_\_\_

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
						No records added

### Accountant Details

#### Accountant Details

Name AYAN KUMAR NANDI

Membership Number 067719

Firm (Firm Registration Number) 326830E

Address BORO DIGHIRDHAR, G.T. ROAD EAST, P.O. CHANDANNAGAR, Chandannagar S.O (Hooghly), Uttar Chandannagar (P), HOOGHLY, 32-West Bengal, 91-India, Pincode - 712136

Place CHANDANNAGAR

Date 03-Dec-2025

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
				Furnitures & Fittings @ 10%
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
				Plant and Machinery @ 15%

This form has been digitally signed by AYAN KUMAR NANDI having PAN AIYPN7573P from IP Address 116.206.202.51 on 03/12/2025 10:10:38 AM Dsc Sl.No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

PHOENIX  
 GOPAL BABU ROAD, CHARMANDIRTALA, PO-GONDALPARA, DIST-HOOGHLY, 712137

BALANCE SHEET AS AT 31ST MARCH 2025

**LIABILITIES**

**PARTNERS CAPITAL ACCOUNTS**

**SRI PRITAM MONDAL**

Opening Balance	1002810.80		
Add: Interest on Capital	120337.00		
" Remuneration	295070.00		
" Share of Profit	121713.00		
	1539930.80		

Less: Drawings	524000.00		
Amount Withdrawn	6250.00		
Income Tax A.Y. 2025-26	14757.50		
Income Tax A.Y. 2024-25	168.50		
Late Fee & Interest on GS	1726.25	546902.25	993028.55
Interest on TDS			

**MISS PAYAMANTI MONDAL**

Opening Balance	1591450.80		
Add: Interest on Capital	190974.00		
" Remuneration	295070.00		
" Share of Profit	121713.00		
	2199207.80		

Less: Drawings	599000.00		
Amount Withdrawn	6250.00		
Income Tax A.Y. 2025-26	14757.50		
Income Tax A.Y. 2024-25	168.50		
Late Fee & Interest on GS	1726.25	621902.25	1577305.55
Interest on TDS			

**SMT SUKLA MONDAL**

Opening Balance	1529116.80		
Add: Interest on Capital	183494.00		
" Remuneration	295070.00		
" Share of Profit	121712.99		
	2129393.79		

Less: Drawings	520000.00		
Amount Withdrawn	6250.00		
Income Tax A.Y. 2025-26	14757.50		
Income Tax A.Y. 2024-25	168.50		
Late Fee & Interest on GS	1726.25	542902.25	1586491.54
Interest on TDS			

**ASSETS**

**FURNITURE**

As per last account	29634.00		
Less Depreciation @10%	2963.00		
	26671.00		

**ELECTRICAL INSTALLATION**

As per last account			4700.00
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**SIGN BOARD**

As per last account			1040.00
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**FIRE EXTINGUISHER**

As per last account			17700.00
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**WATER PUMP**

As per last account	13474.00		
Less Depreciation @15%	2021.00		
	11453.00		

**AQUA GUARD**

Purchase this year			6392.00
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**GLOW SIGN BOARD**

Purchase this year			18355.00
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**ADVANCE TO SUPPLIERS**

Ankita Enterprise	10000.00		
Siddeswari Associates	1324990.00		
Supreme Elevator Contro	50000.00		
	1384990.00		

**DEBOJYOTI KUNDU - FOR EXPENSES**

			48619.50
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**ADVANCE FOR LAND (Future Project)**

Goutam Saha (Sabinapara)			2050000.00
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For A. K. NANDI & CO.  
 CHARTERED ACCOUNTANTS  
*A. K. Nandi*  
 (A. K. NANDI)  
 Membership No. 067719  
 Firm Reg. No. 326830E

Cont.....2

**SUPRATIM MONDAL**

Opening Balance		1028932.80	
Add: Interest on Capital		123472.00	
Remuneration		295070.00	
Share of Profit		121712.99	
		<u>1569187.79</u>	
Less: Drawings			
Amount Withdrawn	554000.00		
Income Tax A.Y. 2025-26	6250.00		
Income Tax A.Y. 2024-25	14757.50		
Service Fee & Interest on GS	168.50		
Interest on TDS	1726.25	576902.25	992285.54

**JANYANTA KUMAR MONDAL(J.V. at Sarengpara Project)**

Balance per last account		680000.00	
Chandannagar			
- 42724388805		1444389.00	

**LIABILITIES FOR EXPENSES**

Accounting Charges		44000.00	
Audit Fees		20000.00	
GST Payable		26804.00	
Income Tax Payable		22620.00	113424.00

Total Rs. 7386924.18

**LOAN AND ADVANCE**

Jayanta Kumar Mondal 570000.00

**STOCK OF MATERIALS**

As taken valued & Certified by the Partner's 550800.00

**WORK IN PROGRESS**

As taken valued & Certified by the Partner's 2200000.00

**CASH AT BANK**

SBI, Chandannagar  
CA - 38040055064 76970.30  
ICICI Bank, Chandannagar  
CA - 040505008166 210353.38 287323.68

**CHEQUE IN HAND**

100000.00

**CASH IN HAND**

108880.00

Total Rs. 7386924.18

Place : Chandannagar  
Date : 10.11.2025

In terms of our separate report of even date



For A. K. NANDI & CO.  
CHARTERED ACCOUNTANTS

*A. K. Nandi*

(A. K. NANDI)  
Membership No. 067719  
Firm Reg. No. 326830E

PHOENIX

GOPAL BABU ROAD, CHARMANDIRTALA, PO-GONDALPARA, DIST-HOOGHLY, 712137

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Rs.	P.		Rs.	P.
To Opening Stock of Materials	165200.00		By Gross Received	22155148.00	
" Opening Work In Progress	1175000.00				
" Accounting Charges	24000.00		" Stock of Materials	550800.00	
" Advertisement	80000.00		As taken valued & Certified		
" Audit Fees	10000.00		by the Partner's		
" Bank Charges	4752.02				
" Bank Interest	177245.00		" Work In Progress	2200000.00	
" Bonus	18000.00		As taken valued & Certified		
" Brokerage	30000.00		by the Partner's		
" Consumable Goods	82371.00				
" Corporation Fees	17138.00		" Discount Received	102.00	
" Credai Expenses	37770.00				
" Depreciation on assets	4984.00				
" Electric Charges	41819.00				
" Entertainment	15100.00				
" Fire Licence Fee	17700.00				
" GST Paid	225052.00				
" Labour Charges Paid	4766595.00				
" Materials & Other Cost	6962889.00				
" Miscellaneous Expenses	6118.00				
" Municipal Tax	15620.00				
" Office Expenses	27684.00				
" Payment to Landlord (Joint Venture)	8077090.00				
" Planning & Supervision Charges	196480.00				
" Printing & Stationery	5284.00				
" Profession Tax	2500.00				
" Puja Expenses	41045.00				
" Repair & Maintanance	4115.00				
" Salary - Security Guard	90000.00				
" Salary - Staff	192680.00				
" Soil Test Expenses	31996.00				
" Tea & Tiffin Expenses	21894.00				
" Trade Licence Fee	1850.00				
" Transport & Coolie Charges	44510.00				
" Travelling & Conveyance	6160.00				
" Net Profit transferred to Appropriation Account	2285408.98				

Total Rs. 24906050.00

Total Rs. 24906050.00

Place : Chandannagar

Date : 10.11.2025

In terms of our separate report of even date



For A. K. NANDI & CO.  
CHARTERED ACCOUNTANTS

*A. K. Nandi*

(A. K. NANDI)  
Membership No. 067719  
Firm Reg. No. 326830E

**PHOENIX**  
**GOPAL BABU ROAD, CHARMANDIRTALA, PO-GONDALPARA, DIST-HOOGHLY, 712137**

**PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

	Rs.	P.	Rs.	P.	Rs.	P.
<u>To Interest on Capital</u>						
Pritam Mondal	120337.00					
Paymonti Mondal	190974.00					
Sukla Mondal	183494.00					
Supratim Mondal	<u>123472.00</u>		618277.00			
<u>To Partner's Remuneration</u>						
Pritam Mondal	295070.00					
Paymonti Mondal	295070.00					
Sukla Mondal	295070.00					
Supratim Mondal	<u>295070.00</u>		1180280.00			
<u>To Share of Profit to Partners</u>						
Pritam Mondal   25%	121713.00					
Paymonti Mondal 25%	121713.00					
Sukla Mondal   25%	121712.99					
Supratim Mondal 25%	<u>121712.99</u>		486851.98			
<b>Total</b>	<b>Rs.</b>		<b>2285408.98</b>		<b>Total</b>	<b>Rs.</b>
			<u><u>2285408.98</u></u>			<u><u>2285408.98</u></u>

Place : Chandannagar  
Date : 10.11.2025

In terms of our separate report of even date



For A. K. NANDI & CO.  
CHARTERED ACCOUNTANTS

*A. K. Nandi*

( A. K. NANDI )

Membership No. 067719

Firm Reg. No. 326830E

**UDIN: 25067719BMHWZR9271**