RANIGANJ CHAMBER OF COMMERCE
RANIGANJ - 713347

STATEMENT OF ACCOUNT & AUDITOR'S REPORT

FOR THE YEAR ENDED 31ST MARCH' 2026

VIJAY BARANWAL & CO.
CHARTERED ACCOUNTANTS
REGD. Office : ***EAST COLLEGE PARA R. R. MARG,***
RANIGANJ - 713347
DIST: BURDWAN (W.B.)

INDEPENDENT AUDITORS' REPORT

To The Members of
RANIGANJ CHAMBER OF COMMERCE

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **RANIGANJ CHAMBER OF COMMERCE**, which comprise the Balance Sheet as at 31st March 2026, the Statement of Income and Expenditure and a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026;
b) In the case of the Statement of Income and Expenditure on that date;

Basis of Opinion

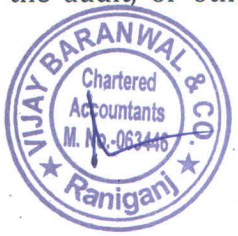
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

We have determined that there are no key audit matters to communicate in our report.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of directors is responsible for the preparation of the other information. The other information comprises the information of board of director's report to be included in the Company's annual report, but does not include the financial statements and our auditor's report thereon.
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our



conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, the Order is not applicable to the company.

2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

   c) the Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

   f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, it is not applicable to the Company; and

   g) With respect to the other matters included in the Auditor's Report and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigations which would impact its financial position in its financial statements.

      ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

VIJAY BARANWAL & CO. Chartered Accountants M. No. 063446 Raniganj

3. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 is applicable from 1st April,2023.

Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which doesn't a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software. Since there is no audit trail feature, the question of tempering & preservation of audit trail doesn't arises. However, in our opinion, proper books of accounting stating true & fair states of affairs of the company, as required under Section 128(1) of the Companies Act, 2013, has been maintained by the company for the financial year 2025-26

For **Vijay Baranwal & Co.**
Chartered Accountant

CA Vijay

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

(CA Vijay Kumar Baranwal)
Proprietor
Firm Regn No.: 325850E
Membership No.: 063446

Place : Raniganj
Date :

RANIGANJ CHAMBER OF COMMERCE

Balance Sheet as at 31st March, 2026

Particulars	Note No.	Rounded off nearest to hundred		
		31 March 2026		31 March 2025
		₹		₹
I. **EQUITY AND LIABILITIES**				
1 **Shareholders' funds**				
(a) Share Capital		-		-
(b) Reserves and surplus	2	8,749,600.00		9,176,400.00
(c) Money received against Share Warrant		-		-
		8,749,600.00		9,176,400.00
2 **Share Application money pending allotment**		-		-
3 **Non-current liabilities**				
(a) Long-term borrowings		-		-
(b) Deferred tax liabilities (Net)		-		-
(c) Other long term liabilities		-		-
(d) Long-term provisions		-		-
		-		-
4 **Current liabilities**				
(a) Short-term borrowings		-		-
(b) Trade payables	3	-		-
Total outstanding dues of micro enterprises and small enterprises				
Total outstanding dues of creditors other than micro enterprises and small enterprises				
(c) Other current liabilities	4	140,700.00		114,600.00
(d) Short-term provisions		-		-
		140,700.00		114,600.00
TOTAL		**8,890,300.00**		**9,291,000.00**
II. **ASSETS**				
1 **Non-current assets**				
(a) Property, Plant and Equipment Property and Intangible assets				
Property, Plant and Equipment	5	4,905,700.00		4,924,500.00
Intangible assets	6	600.00		600.00
Capital work-in-progress		-		-
Intangible assets under development		-		-
(b) Non Current Investments	7	3,130,600.00		3,185,900.00
(c) Deferred tax assets (Net)		-		-
(d) Long-term loans and advances		-		-
(e) Other non-current assets	8	15,600.00		15,600.00
		8,052,500.00		8,126,600.00
2 **Current assets**				
(a) Current Investments		-		-
(b) Inventories		-		-
(c) Trade receivables		-		-
(d) Cash and cash equivalents	9	496,100.00		548,400.00
(e) Short-term loans and advances	10	38,800.00		25,200.00
(f) Other current assets	11	302,900.00		590,800.00
		837,800.00		1,164,400.00
TOTAL		**8,890,300.00**		**9,291,000.00**
Summary of significant accounting policies	1			
The accompanying notes are an integral part of the financial statements	16			

IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.

For VIJAY BARANWAL & CO
Chartered Accountant
FRN-325850E

CA.Vijay K

VIJAY BARANWAL & CO Chartered Accountants M. No.-063446 Raniganj

(CA Vijay Kumar Baranwal)
M.No. 063446
Proprietor

Place : Raniganj
Dated :
UDIN :

For And On Behalf Of the Board of Directors
CIN : U51109WB1960NPL024924

RANIGANJ CHAMBER OF COMMERCE

Jugal Kishore Gupta
President
DIN : 03052330
President

Rajesh Kumar Ganeriwal
Treasurer
DIN : 09116856
Treasurer

RANIGANJ CHAMBER OF COMMERCE

Statement of Income and Expenditure for the year ended on 31st March, 2026

	Particulars	Note No.	Rounded off nearest to hundred		
			31 March 2026		31 March 2025
			₹		₹
	Income:				
I.	Revenue From Operations	12	1,160,900.00		1,192,200.00
II.	Other income	13	646,600.00		800,800.00
III.	**Total Income**		**1,807,500.00**		**1,993,000.00**
IV.	**Expenses:**				
	Cost of materials consumed		-		-
	Purchase of stock -in-trade/ Traded Goods		-		-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade		-		-
	Employee benefits expense	14	912,200.00		877,300.00
	Finance costs		-		-
	Corporate Social Responsibility expenditures		-		-
	Depreciation and amortization expense	5	268,100.00		264,700.00
	Other expenses	15	1,078,000.00		841,900.00
	Total expenses		**2,258,300.00**		**1,983,900.00**
	Profit/(loss) before exceptional and extraordinary items and tax		(450,800.00)		9,100.00
	Exceptional items (specify nature & provide note/delete if none)		-		-
	Profit/(loss) before extraordinary items and tax		(450,800.00)		9,100.00
	Extraordinary Items (specify nature & provide note/delete if none)		-		-
V.	**Surplus / (Deficit) (III-IV)**		**(450,800.00)**		**9,100.00**
	Significant Accounting Policies	1			
	The accompanying notes are an integral part of the financial statements	16			

IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE.

For VIJAY BARANWAL & CO
Chartered Accountant
FRN-325850E

CA Vijay Kumar Baranwal

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

(CA Vijay Kumar Baranwal)
M.No. 063446
Proprietor

Place : Raniganj
Dated :
UDIN :

For And On Behalf Of the Board of Directors
CIN : U51109WB1960NPL024924

RANIGANJ CHAMBER OF COMMERCE

Jugal Kishore Gupta
President
DIN : 03052330

President

Rajesh Kr. Ganeriwala
Treasurer
DIN : 09116856

Treasurer

RANIGANJ CHAMBER OF COMMERCE

Notes on Financial Statement for the year ended on 31st March, 2026

1.1 **Corporate Overview :**

Raniganj Chamber of Commerce was incorporated on 31st December, 1960 and has its registered office at B.P. Khaitan Road, Raniganj. The Company is registered under section 8 of the Companies Act, 2013.

Previous Years Figures

Schedule III to the Companies Act, 2013 is applicable to the company for the preparation of financial statements. This has impacted the discloure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to the correspond with the current year's classification / disclosure

1.2 **Significant Accounting Policies & Notes to Accounts**

(a) The financial statements are prepared in accordance with the historical cost convention and the accrual basis of accounting.

(b) The Financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013 subject to the notes given herein below. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those followed the previous year.

(c) Accounting policies have been consistently applied with those followed in the previous year.

1.3 **Small and Medium Sized Company**

The Chamber is a "small and medium sized company" as defined in rule 2(1) (f) of the Companies (Accounting Standards) Rules, 2006 and accordingly, it has complied with the accounting standards to the extent applcable to such companies.

1.4 **Use of estimates :**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions that effect the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.5 **Membership Subscription**

Membership Subscription is accounted on accrual basis. However Life Membersship Fee is treated as capital receipt and transferred to Capital Fund

1.6 **Entrance Fee**

Entrance Fee is accounted as income in the year of admission.

1.7 **Fixed Assets and Depreciation :**

(a) Fixed Assets are recognised at cost of acquisition including expenditure upto the date of put to use less accumulated depreciation.

(b) Depreciation on Fixed Assests is provided using the useful life of the assets prescribed under Schedue II of the Companies Act, 2013. The changes has been made for better presentation of Financial Statement in complaince with provision of the Companies Act, 2013

1.8 **Financial Asset Investments**

Investments are recorded as Non Current Investments unless they are expected to be sold within one year. None Current Investments are stated at cost. Investments are reviewed for Impairment.

1.9 **Investments :**

Investment that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis.Cost of Investments include acqusition charges such as brokerage, fees and duties.

VIJAY BANSAL & CO. Chartered Accountants M. No. 063446 Raniganj

1.10 **Revenue Recognition :**

(a) Revenue is recognised to the extent it is probable that the economic benefit will flow to the company and the revenue can be reliably measured.

(b) Sale of Goods
Sales are recognized when significant risk and rewards of ownership of the goods have passed to the buyer which coincides with delivery and are recorded net of trade discounts, rebates and duties.

1.11 **Expenses :**
All the expenses are accounted for on accrual basis.

1.12 **Employee Benefits :**
Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

1.13 **Borrowing Cost :**
Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalised as part of cost of the asset upto the date the asset is put to use. All other borrowing costs are charged to revenue in the period in which they are incurred.

1.14 **Earning per share :**
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares, outstanding during the period.

1.15 **Income-taxes :**
Income have been computed as per the Income Tax Act,1961.Deffered tax has been calculated as per applicable rates and is recognised on timing difference, being the difference beween taxable income and accounting income that originates in one period and are capable of reversal in subsequent period(s).

1.16 **Provisions and contingencies :**
A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

1.17 **Cash Flow Statement :**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.It is not applicable.

1.18 **Applicability of Ind AS :**
The company is not obliged to follow IND AS as per Companies (Indian Accounting Standards) Rule, 2017 and accordingly has complied with the Accounting Standards as specified in the annexure to the Companies (Accounting Standard) Rule, 2017.

VIJAY BARANWAL & CO. Chartered Accountants M. No. 063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE

Notes on Financial Statement for the year ended on 31st March, 2026

Rounded off nearest to hundred

Share Capital	For the year ended 31 March 2026	For the year ended 31 March 2025
	₹	₹
a. Share Capital	-	-
Total	-	-

2

Reserves & Surplus	For the year ended 31 March 2026	For the year ended 31 March 2025
	₹	₹
a. Capital Fund		
Opening Balance	3,623,500.00	3,503,500.00
Add : Addition during the year	24,000.00	120,000.00
Add : Building Fund Transferred (Building Fund received from members)	-	-
Closing Balance	**3,647,500.00**	**3,623,500.00**
b. Capital Reserve		
Opening Balance	5,971,000.00	5,971,000.00
Add : Addition during the year		-
Closing Balance	**5,971,000.00**	**5,971,000.00**
c. General Reserves		
Opening Balance	25,000.00	25,000.00
Add : Addition during the year	-	-
Closing Balance	**25,000.00**	**25,000.00**
d. Surplus / (Deficit) in Statement of Income & Expenditure		
Opening balance	(443,100.00)	(452,200.00)
(+) Net Profit/(Net Loss) For the current year	(450,800.00)	9,100.00
Closing Balance	**(893,900.00)**	**(443,100.00)**
Total	**8,749,600.00**	**9,176,400.00**

3

Trade payables	For the year ended 31 March 2026	For the year ended 31 March 2025
	₹	₹
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total Trade payables	-	-

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

OR

Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE
Notes on Financial Statement for the year ended on 31st March, 2026

Trade Payables ageing schedule **Rounded off nearest to hundred**

As at March 2026	Non-Current*						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv)Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2026	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv)Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2025	Non-Current*						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-		-
(iv)Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2025	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv)Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

4 Current Liabilities	For the year ended 31 March 2026	For the year ended 31 March 2025
	₹	₹
Accounting Charge Payble	3,000.00	3,000.00
Electric Charge Payble	-	10,500.00
Salary Payble	68,700.00	67,600.00
Vijay Baranwal & Co.	20,000.00	33,500.00
Meeting Expenses Payable	21,000.00	-
Trade Expo-2026 Payable	28,000.00	-
Total	140,700.00	114,600.00

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE

Notes on Financial Statement for the year ended on 31st March, 2026

Note : 5 Tangible Assets

Rounded off nearest to hundred

Fixed Assets	Rate	Gross Block					Accumulated Depreciation			Net Block	
		Balance as at 1 April 2025	Additions upto 03.10.2025	Additions from 04.10.2025	Disposals	Balance as at 31 March 2026	Balance as at 1 April 2025	Depreciation charged for the year	Balance as at 31 March 2026	Balance as at 1 April 2025	Balance as at 31 March 2026
BLOCK- "A"											
Land	-	668,300.00	-	-		668,300.00	-	-	-	668,300.00	668,300.00
BLOCK- "B"											
Building	5%	6,760,400.00	40,800.00	67,000.00	-	6,868,200.00	2,928,900.00	195,300.00	3,124,200.00	3,831,500.00	3,744,000.00
BLOCK- "C"											
Furniture & Fittings	10%	794,300.00	41,700.00	6,300.00	-	842,300.00	619,300.00	22,000.00	641,300.00	175,000.00	201,000.00
BLOCK- "D"											
Office Equipment	15%	1,060,900.00	30,000.00	21,000.00	-	1,111,900.00	887,000.00	32,200.00	919,200.00	173,900.00	192,700.00
BLOCK- "E"											
Electrical Installation	15%	316,600.00	42,500.00	-	-	359,100.00	244,300.00	17,200.00	261,500.00	72,300.00	97,600.00
BLOCK- "F"											
Computer & Accessories	40%	231,500.00	-	-	-	231,500.00	228,000.00	1,400.00	229,400.00	3,500.00	2,100.00
Total		**9,832,000.00**	**155,000.00**	**94,300.00**	**-**	**10,081,300.00**	**4,907,500.00**	**268,100.00**	**5,175,600.00**	**4,924,500.00**	**4,905,700.00**

Note : 6 Intangible Assets

Fixed Assets	Balance as at 1 April 2025	Additions	Disposals	Balance as at 31 March 2026
Emblem	600.00	-	-	600.00
	600.00	-	-	600.00

VIJAY BARANWAL & CO. Chartered Accountants M. No. 063446 Raniganj

RANIGANJ CHAMBNER OF COMMERCE

Notes on Financial Statement for the year ended on 31st March, 2026

Fixed Deposits with Banks (Unquoted Investments)

Note : 7 Non Current Investments

Rounded off nearest to hundred

Date of Issue	Certificate No.	Date of Maturity	Balacne as on 01.04.25	Addition	Int. Accd. b/f	Matured	T.D.S.	Balance as on 31.03.26
FD with Union Bank of India,Rng								
14.03.2015	0356		264,800.00	-	17,700.00	-		282,500.00
FD with Canara Bank, Rng.								
01.08.2024	140155437798		1,600,000.00	-		1,600,000.00		-
22.10.2024	140190094147		650,000.00	-				650,000.00
19.11.2025	140269557816		-	1,500,000.00				1,500,000.00
Interest Accrued on FD			202,600.00	-	135,900.00	131,100.00	13,600.00	193,800.00
FD with HDFC Bank, Rng.								
01.08.2024	5884		468,500.00	-	35,800.00	-	-	504,300.00
			3,185,900.00	**1,500,000.00**	**189,400.00**	**1,731,100.00**	**13,600.00**	**3,130,600.00**

VIJAY BARANWAL & CO. Chartered Accountants M. No. 063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE
Notes on Financial Statement for the year ended on 31st March, 2026

Rounded off nearest to hundred

8	Other Non-Current Assets	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	Secured,considered good		
	Security Deposits with:		
	P & T Department b/f	800.00	800.00
	D.O.T. b/f	2,000.00	2,000.00
	W.B.S.E. Board b/f	12,800.00	12,800.00
	Total	**15,600.00**	**15,600.00**

9	Cash and cash equivalents	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	a. Balances with Bank Account		
	(i) In savings accounts with:		
	Canara Bank,Raniganj (A/c. No SB 23729)	9,600.00	74,000.00
	S.B.I. (Building A/c.) (A/c No. 50157)	354,600.00	186,100.00
	HDFC Bank Ltd. (A/c. No. 50100471809124)	63,600.00	269,000.00
	b.Cash in hand	68,300.00	19,300.00
	Total	**496,100.00**	**548,400.00**

10	Short-term loans and advances	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	a. Balance with government authority		
	Deposit with Income Tax Department		
	TDS (A.Y 23-24)	11,100.00	11,100.00
	TDS (A.Y 25-26)	14,100.00	14,100.00
	TDS (A.Y 26-27)	13,600.00	-
		38,800.00	25,200.00
	b. Loans and advances to employees unsecured, considered good		
	Advance to Staff	-	-
		-	-
	Total	**38,800.00**	**25,200.00**

11	Other current assets	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	(a) Subscribtion in Arrears Unsecured, considered good		
	Subcribtion in Arrears from Existing Members	242,600.00	523,900.00
	Surcharge Receivable:		
	Unsecured, considered good		
	Sovenier	-	-
		242,600.00	**523,900.00**
	(b) Prepaid Expenses		
	Prepaid Insurance	4,800.00	5,400.00
	Advance Against Electric Line	-	10,000.00
	Advance Salary- Sri Arjun Prasad	11,000.00	13,000.00
	Advance Salary- Goutam Mondal	20,000.00	20,000.00
	Advance Salary- Rabi Chatterjee	18,000.00	18,000.00
	Advance Salary- Sri Munna Dom	500.00	500.00
	Advance Salary- Nandlal Gope	6,000.00	-
		60,300.00	**66,900.00**
	Total	**302,900.00**	**590,800.00**

12	Revenue From operation	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	Revenue		
	Admission Fees	68,000.00	73,000.00
	Yearly Membership fees	1,020,000.00	1,107,200.00
	General Members' Fee	72,900.00	12,000.00
	Total	**1,160,900.00**	**1,192,200.00**

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE
Notes on Financial Statement for the year ended on 31st March, 2026

Rounded off nearest to hundred

13	Other Income	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	Interest on FD	189,400.00	242,900.00
	Interest on IT refund	-	600.00
	Interest on SB A/c	9,100.00	25,900.00
	Donations received	-	59,400.00
	AGM Host	-	41,000.00
	Weight & Measurement Camp	25,600.00	21,200.00
	Stall Charges	12,000.00	6,000.00
	Advertisement	33,000.00	22,000.00
	Service Charge For Hall	79,300.00	83,700.00
	Trade Expo	48,200.00	298,100.00
	ADDA Annual Programme	250,000.00	-
	Total	**646,600.00**	**800,800.00**

14	Employee Benefits Expense	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	Salary & Allowance	814,600.00	747,500.00
	Bonus	54,500.00	49,500.00
	Extra Works	15,500.00	50,100.00
	Staff Annual Leave & Medical Allowance	27,600.00	30,200.00
	Total	**912,200.00**	**877,300.00**

15	Other expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
		₹	₹
	Accounting Charges	36,000.00	36,000.00
	Advertisement Expenses	41,100.00	110,000.00
	Repair & Maintenance	14,500.00	12,900.00
	Bank Charges	1,500.00	4,600.00
	Blood Donation Camp	9,200.00	13,300.00
	Computer Maintenance	5,000.00	5,600.00
	Postage & Couriers	18,600.00	18,800.00
	Printing & Stationery	22,300.00	61,500.00
	General Expenses	27,700.00	35,500.00
	Rebate	42,900.00	39,700.00
	Audit Fees	10,000.00	15,000.00
	Donation	58,600.00	27,500.00
	Electric Charges	90,800.00	105,700.00
	Insurance Charges	12,100.00	15,300.00
	Legal Expenses	2,000.00	2,500.00
	Meeting Expenses	50,000.00	54,100.00
	Papers & Periodicals	3,900.00	3,900.00
	ROC Fees	-	11,000.00
	Subscription	4,700.00	14,000.00
	Telephone Charges	4,300.00	3,500.00
	Travelling Expenses	38,800.00	35,100.00
	Website Development Fees	6,300.00	6,000.00
	Sundry Balance W/Off	309,300.00	152,500.00
	Internet Expenses	-	5,300.00
	Medical Checkup Camp	-	13,100.00
	Tree Plantation Expenses	-	2,000.00
	Holding Tax Camp	3,200.00	3,600.00
	Propety Tax Camp	13,300.00	-
	Aadhar Card Camp Expenses	-	4,200.00
	Interest On Professional Tax	100.00	-
	Trade Expo	42,300.00	-
	Waterhut Expenses	11,800.00	-
	Food Fantasia Expenses	-	28,800.00
	Fire Extinguisher Expenses	900.00	900.00
	New Year Programme	50,600.00	-
	Medical Check Camp	1,400.00	-
	Leave Payment	4,600.00	-
	Founder Day Expenses	28,100.00	-
	Bhabishyat Credit Card Camp	3,100.00	-
	Cocking Competition	6,800.00	-
	Ladies Wing Directory	102,200.00	-
	Total	**1,078,000.00**	**841,900.00**

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj

RANIGANJ CHAMBER OF COMMERCE
Notes on Financial Statement for the year ended on 31st March, 2026

16 **Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006**

Particulars	As at 31 March, 2026		As at 31 March, 2025
	₹		₹
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	N		N
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	I		I
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	L		L
(iv) The amount of interest due and payable for the year			
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year			
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid			
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.			

Rounded off nearest to hundred

Payments to the auditor as	For the year ended 31 March, 2026		For the year ended 31 March, 2025
	₹		₹
a. Auditor Fee	10,000.00		10,000.00
b. for reimbursement of expenses	-		-

Related party transactions

Details of related parties:

Description of relationship	Names of related parties

Note: Related parties have been identified by the Management.

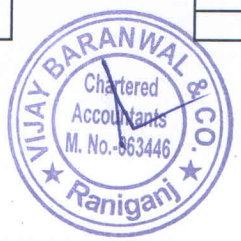
Details of related party transactions during the year ended 31 March, 2026 and balances outstanding as at 31 March, 2026

Transaction	KMP	F.Y.	Transaction Amount	Outstanding Amount
Nil	Nil	Nil	-	-

Note: Figures in bracket relates to the previous year

Earning Per shares

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Net Profit/(loss) after tax for the period attributable to equity	(450,800.00)	9,100.00
Weighted average number of equity shares	-	-
Basic and diluted earning per share	-	-
Face value per equity share	-	-



RANIGANJ CHAMBER OF COMMERCE
Notes on Financial Statement for the year ended on 31st March, 2026

Rounded off nearest of hundred

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Deferred tax (liability) / asset	-	-
Effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	-	-
Net deferred tax (liability) / asset	-	-

Other Disclosures :

16.1 In the opinion of the Board of Directors, the Current Assets,Loan & Advances, Short Term Borrowings have a value on realisation in the ordinary course of business. The provision of all known liabilities is adequate and not in excess of the amount reasonable.

16.2 The Company has not received any memorandum from Micro, Small & Medium Enterprises to whom company owes dues which are outstanding for more than 45 days as at 31st March,2026. This information has been determined to the extent such parties have been identified on the basis of the information available with the company.

16.3 The balance under the head Sundry Creditors are subject to confirmation if any.There are no qualifying assets for which finance cost needs to be capitalised.



RANIGANJ CHAMBER OF COMMERCE
Additional information and disclosures

RATIO ANALYSIS AND ITS ELEMENTS

Ratio	Numerator	Denominator	As at 31st March 2026	As at 31st March 2025	% change	Reason for change (in case change is more than 25%)
Current ratio	Current Assets	Current Liabilities	5.95	10.16	41%	Change due to increase in Current Assets and increase in Current Liabilities compared to previous year
Debt- Equity Ratio	Total Debt	Shareholder's Equity	-	-	0%	Change due to Repayment of Total Debt
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	-	-	0%	N.A
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Fund	(0.01)	(0.01)	-26%	Change due to increase in profit & increase in Average Shareholder's Equity
Inventory Turnover ratio	Cost of goods sold	Average Inventory	-	-	0%	N.A
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	-	-	0%	N.A
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	-	-	0%	N.A
Net Capital Turnover Ratio	Revenue from Operations	Working capital = Current assets – Current liabilities	1.67	1.14	47%	-
Net Profit ratio	Net Profit	Revenue from Operations	(0.39)	0.01	5187%	Change due to increase in Revenue from Operation & decrease in Net Loss
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Total Assets- Current liabilities	(0.05)	0.00	0%	Change due to decrease in Capital Employed & decrease in loss
Return on Investment	Net Profit	Investment	(0.05)	0.00	0%	Change due to Decrease in Net Loss as a result of increase in Investment

VIJAY BARANWAL & CO. Chartered Accountants M. No.-063446 Raniganj