

## Independent Auditor's Report

To  
The Members  
Bengal National Chamber of Commerce & Industry

### Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **Bengal National Chamber of Commerce & Industry** (Section 8 of Companies Act, 2013), which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Income and Expenditure and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the accounting standard specified under section 133 of the Companies Act 2013 in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting fraud and other irregularities, selection and application of appropriate accounting policies; making judgment and estimate that are reasonable and prudent; and design, implementation and maintenance of adequate 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error.



In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by the management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

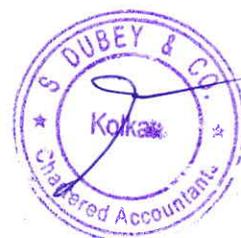
### **Opinion**

In our opinion and to the best of our information and according to the explanation given to us, the financial statement gives 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, 2025**;
- b) In the case of the Statement of Income & Expenditure, of the surplus for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

### **Report on Other Legal and regulatory Requirements**

1. As the Company is registered under erstwhile section 25 of the Companies Act, 1956, presently under section 8 of the Companies Act, 2013, the requirement of the Companies (Auditors' Report) Order, 2020 is not applicable;
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 purpose 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, Statement of Income and Expenditure and cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d) In our opinion, the Balance Sheet, Statement of Income and Expenditure and cash Flow Statement dealt with by this report, 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 **March 31, 2025** and taken on record by the Board of Directors, none of the directors are disqualified as on **March 31, 2025**, from being appointed as a director in terms of section 164(2) of the Act.

**S DUBEY & CO**  
**Chartered Accountants**  
FRN: - 0329853E

*Satendra*

**FCA\_Satyendra Kumar Dubey**  
(Proprietor)  
Membership No. - 064098

Place: - Kolkata

Date: - 27<sup>th</sup> June 2025

UDIN: 25064098BMILGA3356



**BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY**

CIN: U91110WB1940NPL010249

**BALANCE SHEET AS ON 31ST MARCH, 2025**

(Rs.)

PARTICULARS		NOTE	2024-25	2023-24
<b>I. EQUITY AND LIABILITIES</b>				
(a) Accumulated Fund		1	11,32,68,923	11,07,71,841
(b) Other Funds		2	84,51,992	84,51,992
<b>2 Current Liabilities</b>				
(a) Trade Payable		3	1,41,870	1,19,953
(b) Other Current Liabilities		4	65,17,182	66,13,476
(c) Short Term Provisions				-
<b>TOTAL</b>			<b>12,83,79,968</b>	<b>12,59,57,262</b>
<b>II. ASSETS</b>				
<b>1 Non Current Assets</b>				
(a) Tangible Assets		13	9,60,75,750	9,67,40,095
(b) Non-Current Investments		5	87,000	87,000
<b>2 Current Assets</b>				
(a) Trade Receivable		6	22,44,840	18,97,560
(b) Cash and Cash Equivalent		7	2,07,37,800	1,67,05,971
(c) Other Current Assets		8	92,34,577	1,05,26,636
<b>TOTAL</b>			<b>12,83,79,968</b>	<b>12,59,57,262</b>

Signed in terms of our report of even date

For S DUBEY & CO  
Chartered Accountants  
FRN. - 0329853E

*Somnath*  
FCA\_Satyendra Kumar Dubey  
(Proprietor)  
Membership No. - 064098  
UDIN: 25064098BMILGA3356  
Place: Kolkata  
Date: 27.06.2025



For Bengal National Chamber of Commerce and Industry

*Ashoke Kumar Banik*  
Ashoke Kumar Banik  
President

*Somnath*  
Somnath Bhar  
Vice President

*Asish Paul*  
Asish Paul  
Director & E.C. Member

**BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY****CIN: U91110WB1940NPL010249****Statement of Income and Expenditure for the year ending 31st March, 2025**

(Rs.)

PARTICULARS		NOTE	2024-25	2023-24
I.	Revenue from operation	9	71,96,317	75,02,364
II.	Other Income	10	78,73,875	77,91,346
III.	<b>Total Income ( I+II)</b>		<b>1,50,70,192</b>	<b>1,52,93,710</b>
IV.	<u>Expenses</u>			
	Employee Benefit Expenses	11	42,20,420	48,60,388
	Depreciation and Amortisation Expenses	12	6,75,125	7,85,752
	Other Expenses	13	62,36,905	57,44,618
	<b>Total Expenditure</b>		<b>1,11,32,450</b>	<b>1,13,90,758</b>
IX.	<b>Income/(Expenditure) before tax</b>		<b>39,37,741</b>	<b>39,02,952</b>
X.	Prior Period Expenses (IITF)	18	7,03,263	44,12,833
XI.	Tax Expense			
	(1) Current Tax		-	-
	(2) Deffered Tax Assets		-	-
XII.	<b>Income/ (Expenditure) for the year</b>		<b>32,34,478</b>	<b>(5,09,881)</b>

Signed in terms of our report of even date

For S DUBEY & CO  
Chartered Accountants  
FRN. - 0329853E



*Satyendra Kumar Dubey*  
FCA\_Satyendra Kumar Dubey  
(Proprietor)  
Membership No. - 064098  
UDIN: 25064098BMILGA3356  
Place: Kolkata  
Date: 27.06.2025

For Bengal National Chamber of Commerce and Industry

*Ashoke Kumar Banik*  
Ashoke Kumar Banik  
President

*Somnath Bhar*  
Somnath Bhar  
Vice President

*Asish Paul*  
Asish Paul  
Director & E.C. Member

**BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY****CIN: U91110WB1940NPL010249****NOTES FORMING PARTS OF FINANCIAL STATEMENT****(Rs.)****1 SHARE CAPITAL**

<b>PARTICULARS</b>		<b>2024-25</b>	<b>2023-24</b>
<b>Accumulated Fund</b>			
As per last Account		11,07,71,841	11,02,42,091
Add: Admission Fees		4,30,000	1,55,000
Add: Donation		-	-
Less: Provision for 36th IITF		(11,67,396)	-
Add: Surplus/(Deficit) Chamber		32,34,478	(5,09,881)
Trade Fair		-	8,84,631
Add: Completion of Assessment			
<b>Total</b>		<b>11,32,68,923</b>	<b>11,07,71,841</b>

**2 OTHER FUNDS**

Development Fund	84,51,992	84,51,992
<b>Total</b>	<b>84,51,992</b>	<b>84,51,992</b>

**3 TRADE PAYABLES**

Chamber	1,41,870	21,999
Trade Fair	-	97,954
<b>Total</b>	<b>1,41,870</b>	<b>1,19,953</b>

**4 OTHER CURRENT LIABILITIES**

1	GST Payable	2,70,703	3,63,440
2	TDS Payable	901	11,422
3	Security Deposit	-	15,000
4	Security Deposit againts Rent	57,60,520	57,45,520
5	Employee Benefit Expenses Payable	3,06,223	3,51,322
6	Contribution to PF	35,889	-
7	Contribution to ESI	15,858	-
8	Profession Tax Payable	827	1,630
9	Provision for Audit Fees	29,500	39,000
10	Provision for Taxes	57,669	57,669
11	Other Liabilities (Chamber + Trade Fair)	39,093	28,473
<b>Total</b>		<b>65,17,182</b>	<b>66,13,476</b>



**5 NON-CURRENT INVESTMENTS**

1	Infrastructure Mutual Fund - Unit Trust of India	87,000	87,000
	Total	87,000	87,000

**6 TRADE RECEIVABLES**

1	Unsecured Considered Good Outstanding for a period not exceeding six months	22,44,840	
a	Chamber		88,842
b	Trade Fair		1,03,000
	Other Debts		12,87,373
a	Chamber		4,18,345
b	Trade Fair		-
	Total	22,44,840	18,97,560

**7 CASH AND CASH EQUIVALENT**

1	PNB C/A A/C No 0084050002129	4,93,589	3,55,071
2	IDFC First Bank	11,93,879	7,74,008
3	Indusind Bank	90,051	11,98,334
4	Indian Bank C/A A/C No 20113243947	3,27,710	3,65,840
5	Indian Bank C/A A/C No 20113248800	5,383	4,17,483
6	Indian Bank A/C No 20113283991	37,608	36,839
7	Bank of India C/A A/C No. 401420110000104	34,173	5,74,127
8	Cash in Hand (Chamber + Trade Fair)	76,425	1,43,174
9	Fixed Deposit A/C with Schedule Bank with Accrued Interest	1,84,78,982	1,28,41,095
	Total	2,07,37,800	1,67,05,971

**8 OTHER CURRENT ASSETS**

1	Security Deposit (Chamber + Trade Fair)	1,58,179	1,58,179
2	TDS (Chamber + Trade Fair)	37,62,583	28,51,186
3	Advance	13,37,085	18,87,085
4	Deferred Revenue Expenditure	32,17,840	40,22,300
5	Vaccination Camp A/C	51,000	51,000
6	Yaas Relief Fund	71,090	71,090
7	Provision for Subscription	6,36,800	-
8	Open/Cover Space and Advertisement	-	14,85,796
	Total	92,34,577	1,05,26,636



**9 REVENUE FROM OPERATION - CHAMBER**

1	Subscription from Members	14,01,500	19,89,899
2	Subscription from Affiliated Bodies	1,20,000	60,000
3	Hall Rent & Others	1,39,238	1,43,000
4	License Fee	6,00,000	6,00,000
5	Certificate of Origin	1,02,400	1,25,080
6	Maintainance Charges	48,33,179	45,84,385
<b>Total</b>		<b>71,96,317</b>	<b>75,02,364</b>

**10 OTHER INCOME - CHAMBER**

1	Rent	69,57,557	66,27,590
2	Bank Interest Fixed Deposit	8,08,101	7,46,427
3	Bank Interest Savings Account	59,890	41,041
4	Interest on Income Tax Refund	44,867	-
5	Misc Receipt	3,460	35,853
6	Sundry Creditor Written Off	-	3,40,435
<b>Total</b>		<b>78,73,875</b>	<b>77,91,346</b>

**11 EMPLOYEE BENEFIT EXPENSES - CHAMBER**

1	Salary & Wages	20,22,442	26,04,089
2	Gratuity	1,50,408	1,42,751
3	Performance Allowances	6,16,706	8,31,180
4	Contribution to Provident Fund	1,71,565	1,90,779
5	PF Administrative Charges & DII	6,963	6,605
6	Contribution to ESIC	68,567	33,939
7	Ex-Gratia	3,87,934	5,69,893
8	Leave Encashment	2,93,592	1,81,142
9	Medical Allowances	2,62,357	3,00,010
10	Travelling Allowance	2,09,886	-
11	Arrear Salary	30,000	-
<b>Total</b>		<b>42,20,420</b>	<b>48,60,388</b>



**13 OTHER EXPENSES - CHAMBER**

1	Power & Fuel (Electric Charges)	3,46,678	3,44,845
2	Repair & Maintenance (Building & Other)	2,53,819	4,99,827
3	Rates & Taxes	20,86,444	21,92,358
4	Profession Tax	-	2,500
	<b>Miscellaneous Expenses</b>		
5	Advertisement Expenses	-	5,000
6	Audit Fees	20,000	20,000
7	Bank Charges	3,538	23,408
8	Car Parking Charges	81,360	-
9	Consultation Fees	35,000	3,36,000
10	Cultural Function Expenses	19,500	74,653
11	Establishment	49,189	48,416
12	General Charges	15,280	13,242
13	Insurance Premium	-	2,862
14	Journal & Periodical	-	-
15	Legal Expenses	3,43,300	1,10,350
16	Medical Expenses	-	-
17	Meeting & Conference Expenses	2,40,240	4,46,635
18	Performance Charges	30,000	-
19	Postage & Telegram	25,442	36,484
20	Printing & Stationery	1,85,929	2,48,583
21	Professional Fees	30,000	-
22	Publicity Expenses	39,724	88,972
23	Retainership Fees	2,44,347	-
24	Security Charges	11,71,231	8,89,066
25	Service Charges	2,000	-
26	Software Charges	13,500	-
27	Staff Welfare Expenses	-	1,000
28	Subs To Various Institute	5,000	-
29	Telephone Charges	45,452	41,001
30	Travelling Expenses	16,227	2,53,436
31	Website Expenses	71,880	65,980
32	Flower Expenses	31,380	-
33	DECORATION EXPENSES A/C	9,390	-
34	DESIGNEE CHARGES CHAMBER A/C.	2,100	-
35	PHOTOGRAPHY EXPENSES A/C	14,500	-
36	Round Off A/c	(5)	-
37	Deferred Revenue Written-off	8,04,460	-
	<b>Total</b>	<b>62,36,905</b>	<b>57,44,618</b>

**14 REVENUE FROM OPERATION - INDUSTRIAL INDIA TRADE FAIR**

1	Income from Open/Covered Space	11,67,396	24,86,302
2	Misc Receipt	-	1,893
	<b>Total</b>	<b>11,67,396</b>	<b>24,88,195</b>



**15 TRADE FAIR EXPENSES - INDUSTRIAL INDIA TRADE FAIR**

1	Inauguration/Meeting/Conference/Travelling	12,89,162	2,30,584
2	Function & Establishment Expenses	-	3,04,276
<b>Total</b>		<b>12,89,162</b>	<b>5,34,860</b>

**16 OTHER EXPENSES - INDUSTRIAL INDIA TRADE FAIR**

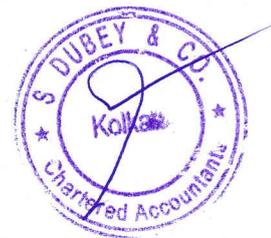
1	Power & Fuel Expenses (Electric Charges)	4,40,000	59,576
<b>Miscellaneous Expenses</b>			
2	Structure/Fencing/Decoration	10,000	51,000
3	Publicity Expenses	50,000	80,000
4	Printing & Stationery	-	62,043
5	Telephone & Postage	-	239
6	Ground Maintainance	72,000	7,00,000
7	Audit Fees	9,500	9,500
8	General Charges	-	42,380
9	Postage	-	2,960
10	Insurance Premium	-	11,006
11	Event Assistance Service Expenses	-	50,000
12	Round Off (IITF) A/c	(3)	
<b>Total</b>		<b>5,81,497</b>	<b>10,68,704</b>

**17 OTHER EXPENSES - INDUSTRIAL INDIA TRADE FAIR**

1	Bad-Debt Written Off - IITF A/C	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**18 PRIOR PERIOD ITEMS**

1	Revenue from operation- IITF	14	(11,67,396)	-
2	Trade Fair Expenses	15	12,89,162	
3	Other Expenses- IITF	16	5,81,497	
<b>Total</b>			<b>7,03,263</b>	<b>-</b>



**BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY**

Schedule: Fixed Assets as on 31st March, 2025

Particulars of Assets	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as on 01/04/2024	Addition during the year	Cost as on 31/03/2025	Upto 31/03/2024	During the year	Upto 31/03/2025	Net Block as on 31/03/2025	Net Block as on 31/03/2024		
Land in New Town	0.00%	8,93,66,959	-	8,93,66,959	-	-	4,76,926	8,93,66,959	8,93,66,959		
Land & Fencing In New Town Land	5.00%	18,23,617	-	18,23,617	4,06,048	70,878	14,11,468	13,46,691	14,17,569		
Land & Building	5.00%	48,53,207	-	48,53,207	12,30,324	1,81,144	42,92,914	34,41,739	36,22,883		
Furniture & Fixture	18.10%	56,51,212	-	56,51,212	39,92,728	3,00,186	14,47,127	13,58,298	16,58,484		
Library	25.00%	14,57,699	-	14,57,699	14,43,603	3,524	21,84,944	10,572	14,096		
Computer	40.00%	22,10,111	4,000	22,14,111	21,66,833	18,111	21,84,944	29,167	43,278		
Machinery & Equipments	16.33%	41,77,964	6,780	41,84,744	35,61,138	1,01,281	36,62,419	5,22,325	6,16,826		
<b>Current Year Total</b>		<b>10,95,40,769</b>	<b>10,780</b>	<b>10,95,51,549</b>	<b>1,28,00,674</b>	<b>6,75,125</b>	<b>1,34,75,799</b>	<b>9,60,75,750</b>	<b>9,67,40,095</b>		
<b>Previous Year Total</b>		<b>10,95,37,369</b>	<b>3,400</b>	<b>10,95,40,769</b>	<b>1,20,14,922</b>	<b>7,85,752</b>	<b>1,28,00,674</b>	<b>9,67,40,095</b>	<b>9,75,22,447</b>		



## BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY

### DETAILS OF NOTES FORMING PARTS OF FINANCIAL STATEMENT

(Rs.)

1 SHARE CAPITAL		2024-25	2023-24
PARTICULARS			
<b>Accumulated Fund</b>			
Reserves & Surplus	3,15,000		
Accumulated Fund A/c	10,95,82,091		
Donation From CICIKO	5,00,000		
Opening Balance- PL	3,74,750	<b>11,07,71,841</b>	

4 OTHER CURRENT LIABILITIES			
1	Contribution to P F & Admin and EDLI (BS)	21,808	
2	Employees Provident Fund A/c	14,081	<b>35,889</b>
3	Profession Tax A/c (Officer) A/c	(130)	
4	Profession Tax (Staff) A/c	957	<b>827</b>
5	ADVANCE RECEIPT	5,785	
6	Suspense A/c	33,308	<b>39,093</b>

9 REVENUE FROM OPERATION - CHAMBER			
<u>Subscription from Members</u>			
11	SALES (Subscription) A/c	10,78,800	
12	SALES(SUBSCRIPTION-IGST@18%) A/C	4,300	
13	Provision for Revenue From Subscription's	3,18,400	<b>14,01,500</b>

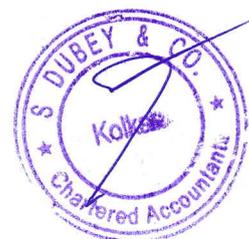
14 REVENUE FROM OPERATION - IITF (Prior Period)			
1	Revenue From IITF		
2	SALES (Advertisement @ 5%) A/c	2,52,238	
3	SALES (Advertisement - IGST @ 5%) A/c	57,619	
4	SALES (I.I.T.F. - Exhibition) A/c	6,81,527	
5	SALES (I.I.T.F.-Exhibition - IGST) A/c	1,76,012	<b>11,67,396</b>



<b>11 EMPLOYEE BENEFIT EXPENSES - CHAMBER</b>			
1	BASIC PAY	15,55,717	
2	House Rent Allowance (Officer) A/c	1,35,022	
3	House Rent Allowance (Staff) A/c	3,31,703	<b>20,22,442</b>
4	Contribution to ESIC	32,011	
5	ESIC Outstanding Demand (Oct 2021 to Apr 2022)	36,556	<b>68,567</b>
6	PERFORMANCE ACCOUNT	-	
7	Performance Allowance (Officer) A/c	2,25,021	
8	Performance Allowance (Staff) A/c	3,91,685	<b>6,16,706</b>
9	Medical Allowance (Officer) A/c	48,000	
10	Medical Allowance (Staff) A/c	2,14,357	<b>2,62,357</b>

**13 OTHER EXPENSES - CHAMBER**  
**Repair & Maintainance (Building & Other)**

1	Renovation Expenses (Goods with GST) A/c	38,000	
2	Repair & Maintenance A/c	2,00,966	
3	Repair & Maintenance (with GST/ Lift) A/c	250	
4	Annual Maintenance Service (with GST) A/c	4,576	
5	Repair & Maintenance	9,026	
6	Annual Maintenance	1,000	<b>2,53,819</b>
<b>Miscellaneous Expenses</b>			
7	Establishment A/c	2,173	
8	ESTABLISHMENT EXP. A/C	1,500	
9	Establishment/Office Exp. A/c	45,516	<b>49,189</b>
10	Charges General	14,380	
11	Resurgent Bengal Exp	900	<b>15,280</b>
<b>Meeting &amp; Conference Expenses</b>			
12	Meeting Expenses	68,260	
13	Meeting Expenses	1,71,980	<b>2,40,240</b>
14	PUBLICITY EXPENSES A/C	24,200	
15	PUBLICITY EXPENSES WITH @5% GST A/C	15,524	<b>39,724</b>
16	Printing & Stationery	1,80,716	
17	PRINTING & STATIONERY @12% GST	5,214	<b>1,85,929</b>
18	Security Charges	10,25,231	
19	Security Charges (Without GST) A/c	1,46,000	<b>11,71,231</b>



**BENGAL NATIONAL CHAMBER OF COMMERCE AND INDUSTRY**

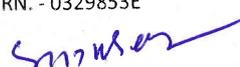
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**Cash Flow Statement for the year ended 31st March, 2025**

Particulars	For the year ended 31/03/2025 Amount Rs.	For the year ended 31/03/2024 Amount Rs.
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit/(Loss) before Tax as per Income & Expenditure Account.		
(i) Chamber	32,34,478	(5,09,881)
(ii) Trade Fair	-	8,84,631
	<b>32,34,478</b>	<b>3,74,750</b>
<u>Add/Less: Adjustment for :-</u>		
(i) Depreciation and Amortization Expenses - Chamber	6,75,125	7,85,752
(ii) Income from interest & others	(9,12,858)	(7,87,468)
Admission Fees/Donation/Provision transferred to Accumulated Fund		
(iii) Operating Surplus/(Deficit) before Working Capital Changes	(7,37,396)	1,55,000
<b>Operating Surplus before Working Capital Changes</b>	<b>22,59,349</b>	<b>5,28,034</b>
<u>Add/Less: Adjustment/ Changes in Working Capital:-</u>		
(i) Trade Receivables	(3,47,280)	8,49,318
(ii) Other Current Assets	12,92,059	(40,16,374)
(iii) Trade Payables	21,917	(4,23,152)
(iv) Other Current Liabilities & Provisions	(96,294)	1,47,555
<b>Net Cash Flow from Operating Activities (A)</b>	<b>31,29,752</b>	<b>(29,14,619)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(i) Acquisition/ Addition in Fixed Assets	(10,780)	(3,400)
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(10,780)</b>	<b>(3,400)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
(i) Corporate Tax		
(ii) Interest & Others	9,12,858	7,87,468
<b>Net Cash Flow from Financing Activities (C)</b>	<b>9,12,858</b>	<b>7,87,468</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>40,31,829</b>	<b>(21,30,551)</b>
CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR (Opening Balance of Cash and Bank)	1,67,05,972	1,88,36,523
CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR (Closing Balance of Cash and Bank)	2,07,37,800	1,67,05,972
	<b>40,31,829</b>	<b>(21,30,551)</b>

Signed in terms of our report of even date

For Bengal National Chamber of Commerce and Industry

For S DUBEY & CO  
Chartered Accountants  
FRN. - 0329853E  
FCA\_Satyendra Kumar Dubey  
(Proprietor)  
Membership No. - 064098  
UDIN: 25064098BMILGA3356  
Place: Kolkata  
Date: 27.06.2025Ashoke Kumar Banik  
PresidentSomnath Bhar  
Vice PresidentAsish Paul  
Director & E.C. Member