



SWAPAN & ASSOCIATES

Chartered Accountants

India House, 9th Floor

69, Ganesh Chandra Avenue,
Kolkata – 700 013

Phone : 4059-5200 Mobile : 9830055480

E-mail : swapan24@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
Central Holding Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Central Holding Private Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2023**, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "financial statements")

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the Matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

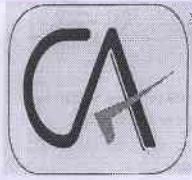
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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; of the state of affairs of the Company as at **31st March, 2023** and its profit and loss statement for the year ended on that date.





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Report on Other Legal and Regulatory Requirements

1. The Company being a Private Limited Company with a paid-up Capital and reserves not more than rupees One Crore and which does not have loan outstanding exceeding rupees One Crore from any bank or financial institution and does not have turnover exceeding rupees Ten crores at any point of time during the financial year. The provision of Companies (Auditor's Report) Order 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable for the year under review.
2. As required by section 143(3) of the Act, we report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - 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 Profit and Loss 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 March 31, 2023, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2023, from being appointed as a director in terms of Section 164(2) of the Act ;
 - f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion 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 does not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses
 - iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company

For SWAPAN & ASSOCIATES

Chartered Accountants

FRN: 316120E



Swapan Kumar Saha

Proprietor

Membership No.052779

Place : Kolkata

Dated:

9th 5th September 2023

UDIN : 23052779 BHAYUM7372

CENTRAL HOLDING PRIVATE LIMITED
U51109WB1999PTC089628
267, B.B Ganguly Street, Kolkata - 700012
Balance Sheet as at 31st March 2023

(Rupees In Hundred)

Particulars	Note No.	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
1	2	3	4
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	1	1,200.00	1,200.00
(b) Reserves and surplus	2	63,282.09	54,133.30
(3) Non-current liabilities			
(a) Long-term borrowings	3	1,10,507.78	72,965.56
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities	4	-	-
(d) Long-term provisions	5	-	-
(4) Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables:-	7		
(c) Other current liabilities	8	5,87,707.24	6,69,462.52
(d) Short-term provisions	9	3,051.55	3,486.37
Total		7,65,748.66	8,01,247.75
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	10	39,169.03	39,169.03
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	11		-
(e) Other non-current assets	12		
(2) Current assets			
(a) Closing Stock		90,133.08	54,835.44
(b) Current investments	13	1,62,226.10	1,95,362.86
(c) Inventories	14	3,54,003.29	2,14,468.28
(d) Trade receivables	15	-	-
(e) Cash and cash equivalents	16	3,540.74	12,110.20
(f) Short-term loans and advances	17	1,16,676.42	2,85,301.94
(g) Other current assets	18		
Total		7,65,748.66	8,01,247.75
Contingent liabilities and commitments	19		
Summary of Significant Accounting Policies			

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

For SWAPAN & ASSOCIATES
Chartered Accountants
Firm Regn No.316120E

S.K. Saha

CA : S.K SAHA
Proprietor

Place : Kolkata

Date: The 5th Day of September, 2023

UDIN : 23052779BHAYUM7372

For and on Behalf of Board of Directors of
CENTRAL HOLDING PRIVATE LIMITED

CENTRAL HOLDING PVT. LTD. CENTRAL HOLDING PVT. LTD.

Zafu Ahmed Kher

Salim Kher

DIRECTOR
Director
DIN
01593577

DIRECTOR
Director
DIN
01763465



CENTRAL HOLDING PRIVATE LIMITED
U51109WB1999PTC089628
267, B.B Ganguly Street, Kolkata - 700012
Statement of Profit and Loss for the Year ending 31st March 2023

(Rupees In Hundred)

Particulars	Note No.	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
1	2	3	4
I. Revenue from operations	<u>20</u>	1,13,558.00	1,12,100.00
II. Other income	<u>21</u>	1,883.74	1,680.00
III. Closing Stock (W.I.P.)		90,133.08	54,835.44
IV. Total Income (I + II + III)		2,05,574.82	1,68,615.44
IV. Expenses:			
Total Cost of materials consumed	<u>22</u>	1,36,871.64	1,52,077.44
Opening Stock-in-Trade		54,835.44	
Changes in inventories of			
Employee benefits expense	<u>23</u>	-	-
Finance costs	<u>24</u>	-	-
Depreciation and amortisation expense		-	-
Other expenses	<u>25</u>	1,720.28	4,038.27
Total expenses		1,93,427.36	1,56,115.71
V. Profit before exceptional and extraordinary items and tax (III - IV)		12,147.46	12,499.73
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		12,147.46	12,499.73
VIII. Extraordinary items			
IX. Profit before tax (VII- VIII)		12,147.46	12,499.73
X. Tax expense:			930.28
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		12,147.46	11,569.45
XII. Profit/(loss) from discontinuing operations			
XIII. Tax expense of discontinuing operations			
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI + XIV)		12,147.46	11,569.45
Earnings per equity share:			
(1) Basic	<u>26</u>	1.01	96.41
(2) Diluted	<u>27</u>		

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

For SWAPAN & ASSOCIATES
Chartered Accountants
Firm Regn No.316120E

CA : S.K SAHA
Proprietor

Place : Kolkata

Date: The 5th Day of September, 2023

UDIN : 23052779 BHAYUM7372

For and on Behalf of Board of Directors of
CENTRAL HOLDING PRIVATE LIMITED

CENTRAL HOLDING PVT. LTD. CENTRAL HOLDING PVT. LTD.

Tofiq Ahmed Khan

Sabin Khan

DIRECTOR

Director
DIN
01593577

DIRECTOR

Director
DIN
01763465



CENTRAL HOLDING PRIVATE LIMITED
U51109WB1999FTC089628
267, B.B Ganguly Street, Kolkata - 700012
Notes to the Accounts for the Year Ended 31st March' 2023

Corporate Information

The Company was incorporated in 1999 under the provisions of Companies Act 1956 The Company is engaged in the business of REALESTATE.

A. Accounting Policies and Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

C. PROPERTY, PLANT, AND EQUIPMENT

Property is stated at cost .

D. INTANGIBLE ASSETS

NIL

E. DEPRECIATION

NIL

F. LEASES

NIL

G. BORROWING COST

Borrowing cost has been capitalized as the loan taken for advance of property.

H. IMPAIRMENT OF ASSETS

NIL

I. GOVERNMENT GRANT & SUBSIDIES

NIL

J. INVESTMENTS

NIL

K. INVENTORIES

Work in Progress is valued at Cost.

L. REVENUE RECOGNITION

Revenue is recognized for completed portion of the building which are convey to the buyer during the year.

M. INCOME TAXES

Tax expenses comprise current tax.

N. PROVISIONS & CONTINGENT LIABILITIES

NIL

O. FOREIGN CURRENCY TRANSACTION

NIL

P. RETIREMENT AND EMPLOYEE BENEFITS

NIL

Q. RESEARCH AND DEVELOPMENT

NIL

R. EARNING PER SHARE

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

For SWAPAN & ASSOCIATES

Chartered Accountants

Firm Regn No.316120E

CA : S.K SAHA
Proprietor

Place : Kolkata.

Date: The 5th Day of September, 2023

UDIN : 23052779 BHAYUM7372

For and on Behalf of Board of Directors of
CENTRAL HOLDING PRIVATE LIMITED

CENTRAL HOLDING PVT. LTD. CENTRAL HOLDING PVT. LTD.

Zefer Ahmed Khan

Sahin Khan

Director
DIN
01593577

Director
DIN
01763465

DIRECTOR



CENTRAL HOLDING PRIVATE LIMITED
U51109WB1999PTC089628
 267, B.B Ganguly Street, Kolkata - 700012
 Notes to Accounts (Forming part of Balance Sheet)

Note No. 1 : Share Capital

Part (a)

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Authorized Share Capital		
50000 Equity Shares (Prev. Year 2022) of Rs10 Each	5,000.00	5,000.00
..... Preference Shares (Prev. Year.....) of Rs.....Each		
Issued, Subscribed and Paid Up Capital		
12000 Equity Shares (Prev. Year 2022) of Rs 10 Each	1,200.00	1,200.00
..... Preference Shares (Prev. Year.....) of Rs..... Each		
Total	1,200.00	1,200.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Amount
At the beginning of the year	12,000.00	120.00
Issued during the year		
Outstanding at the end of the year	12,000.00	120.00

Preference Shares	Number	Amount
At the beginning of the year		
Issued during the year		
Outstanding at the end of the year	-	-

Part (c)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Equity Shares		
Nasir Ahmed Khan	4000	4000
Shamim Ahmed Khan	4000	4000
Anis Ahmed Khan	1000	1000
Zafar Ahmed Khan	1000	1000
Shahzada Salim Khan	1000	1000
Pervez Ahmed Khan	1000	1000
Preference Shares		

Shares held by the promoter at the end of the year				% Change during the year
S.No.	Promoter Name	No. Of Shares	% of Total Shares	
1	Nasir Ahmed Khan	4000	33.33%	0
2	Shamim Ahmed Khan	4000	33.33%	0
3	Anis Ahmed Khan	1000	8.33%	0
4	Zafar Ahmed Khan	1000	8.33%	0
5	Shahzada Salim Khan	1000	8.34%	0
6	Pervez Ahmed Khan	1000	8.34%	0
Total				



CENTRAL HOLDING PVT. LTD.

Zafar Ahmed Khan

DIRECTOR

CENTRAL HOLDING PVT. LTD.

Salim Khan

DIRECTOR

Note No. 2 : Reserves and Surplus

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(a) Capital Reserves		
Opening Balance	54133.30	45096.02
Addition during the year	9148.79	9085.28
Less: TDS Adjustment [F.Y. 2021-22]	0.00	48.00
Less: Advance Income Tax	0.00	0.00
Transfer during the year	0.00	0.00
Closing Balance	63282.09	54133.30
(b) Capital Redemption Reserve		
(c) Debenture Redemption Reserve		
(d) Revaluation Reserve		
(e) Share Options Outstanding Account		
(f) Other Reserves-(specify the nature and purpose of each reserve and the amount in respect thereof)		
(g) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.		
Total	63282.09	54133.30

Note No. 3 : Long-Term Borrowings

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
UNSECURED LOANS FROM RELATED PARTIES		
From Directors Without Interest		
Shamim Ahmed Khan	30845.06	6890.00
Anis Ahmed Khan	3500.00	0.00
Zafar Ahmed Khan	783.92	0.00
Shahzada Salim Khan	11473.40	0.00
Pervez Ahmed Khan	16400.00	16601.06
SECURED LOANS FROM RELATED BANKS		
Housing Development Finance Corporation Limited	47505.40	49474.50
Total	110507.78	72965.56

Note No. 8 : Other current liabilities

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Audit Fees Payable	250.00	200.00
Liabilities for Expenses	193326.17	205550.29
Duties & Taxes	564.16	469.28
Accounts Payable	22264.53	23944.53
Advance from Others	225000.00	225000.00
Flat & Car Parking (Golbari)	146302.38	214298.42
Total	587707.24	669462.52

Note No. 9 : Short-term provisions

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Opening Balance	3486.37	168.12
Add : Current Year	3051.55	3414.45
Less : Current Year Adjusted	3486.37	96.20
Total	3051.55	3486.37

CENTRAL HOLDING PVT. LTD.

CENTRAL HOLDING PVT. LTD.



Zafe Ahmad Nheer

DIRECTOR

Sahin Khan

DIRECTOR

Note No. 10 : Property, Plant & Equipment

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(a) Land	39,169.03	39,169.03
Total	39,169.03	39,169.03

Note No. 11 : Intangible assets NIL

Note No. 12 : Non-current investments NIL

Note No. 13 : Current Investment

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(a) Jeatal Towers (Flat No 403 & Flat No 404)	-	55,796.26
(b) Abacus Property	1,62,226.10	1,39,566.60
Total	1,62,226.10	1,95,362.86

Note No. 14 : Inventories

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(a) Work In Progress -Project 65 Santi Pally	2,25,826.93	1,91,276.56
(b) Work In Progress- Project (Golbari)	-	-
(c) Work In Progress- Project (266, B.B. Ganguly St.)	23,191.72	23,191.72
(d) Work In Progress- Project (169A, B.B.Ganguly St.)	1,04,984.64	-
Total	3,54,003.29	2,14,468.28

(a) Details of Work-in-Progress for 65 Santi Pally Kolkata - 700007

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Project 65 Santi Pally		
Opening balance (W.I.P.)	1,91,276.56	168581.11
Add this year :		
Labour Charge	600.00	-
Architect Fees	6,130.00	5,428.00
Property Tax	160.87	321.74
Building Regularisation Fees	2,644.69	-
Buliding Material	19,278.17	16,386.21
Harware Goods	-	199.50
Electrical Goods	221.36	-
Signature & Completion of Drawing	177.00	-
Salary	5,338.28	360.00
Total	2,25,826.93	1,91,276.56

CENTRAL HOLDING PVT. LTD.

CENTRAL HOLDING PVT. LTD.



Zafar Ahmed Khan

DIRECTOR

Sahin Khan

DIRECTOR

(b) Work In Progress- Project (Golabari)

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
<u>Project Golabari</u>		
Opening balance (W.I.P.)	0.00	1,50,020.05
<u>Less this year :</u>		
Development Agreement (Stamp & Regn.)	190.41	0.00
Alluminium Window	5,030.34	0.00
Plan Sanction Fees	3,249.41	0.00
Pest Control	0.00	0.00
Purchase Of Grill & Railing	9,455.63	0.00
Labour Charges	2,150.00	0.00
Building Materials	60,788.74	305.00
Sanitary Goods	15,698.96	1,130.67
Tiles & Marbles	14,414.08	621.72
Electrical Goods	10,359.21	0.00
Hardware Material	210.38	0.00
Lift or Elevator	11,240.00	0.00
Wood & Furniture	4,084.48	0.00
Waterproofing Treatment	0.00	0.00
Less : WIP Golbari Transfer to P/L	1,36,871.64	1,52,077.44
Total	-	-

(c) Details of Work-in-Progress for 266, B.B. Ganguly Street, Kolkata - 700012

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
<u>Project 266, B.B. Ganguly Street</u>		
Opening balance (W.I.P.)	23,191.72	23,191.72
<u>Add this year :</u>	-	-
Total	23,191.72	23,191.72

(d) Details of Work-in-Progress for 169A, B.B. Ganguly Street, Kolkata - 700012

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
<u>Project 266, B.B. Ganguly Street</u>		
Opening balance (W.I.P.)		
<u>Add this year :</u>		
Development Cost	2,200.84	
Landlord Payment	70,000.00	
Tenant Surrender	10,000.00	
Architech Fees	2,360.00	
Property Tax (KMC)	20,423.80	
Total	1,04,984.64	-

CENTRAL HOLDING PVT. LTD. CENTRAL HOLDING PVT. LTD.

Zafe Ahmed Khan

DIRECTOR

Sahin Khan

DIRECTOR



Note No. 15 : Trade Receivables

NIL

Note No. 16 : Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Cash in Hand	2,666.29	1,823.98
The Federal Bank Limited	146.66	10,096.33
State Bank Of India	727.79	189.89
Total	3,540.74	12,110.20

Note No. 17 : Short-term loans and advances

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Loan to a Director [interest free]	0.00	116134.68
TDS Receivable	538.50	49.50
GST Receivable	0.00	1439.99
Advance Tax	5000.00	1200.00
Self Assessment Tax	61.92	61.92
Advance to Others	111076.00	166415.85
Total	116676.42	285301.94

Note No. 18 : Other current assets (specify nature)

NIL

Note No. 19 : Contingent liabilities and commitments (to the extent not provided for) NIL

CENTRAL HOLDING PVT. LTD.

Zafar Ahmed Khan

DIRECTOR

CENTRAL HOLDING PVT. LTD.

Salim Khan

DIRECTOR



Note No. 20 : Revenue from Operations

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(a) Sale on Flat & Parking	1,13,558.00	1,12,100.00
Total	1,13,558.00	1,12,100.00

Note No. 21 : Other Income

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Rent	1,680.00	1,680.00
Profit From Flat Sale	203.74	
Total	1,883.74	1,680.00

Note No. 22 : Cost of Material Consumed

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Building Materials(Golbari)	60,788.74	70,916.08
Labour Charge (Golbari)	2,150.00	32,233.65
Advocates Fees	-	100.00
Alluminium Window (Golbari)	5,030.34	2,378.88
Architect Fees(Golbari)	-	620.00
CESC Security Deposit(Golbari)	-	2,705.03
Dev. Agreement (Regn Fees & S. Duty)	190.41	3,241.83
Electricals Goods (Golbari)	10,359.21	1,730.82
Fire Service [Golbari]	-	72.66
Hardware Material	210.38	-
KMD Fees	-	100.00
Lift Or Elevator(Golbari)	11,240.00	900.00
Pest Control (Golbari)	-	354.00
Plan Sanction Fees	3,249.41	13,197.24
Plan Submissin Fees (Golbari)	-	120.00
Processing Fees for Loan(Golbari)	-	238.36
Project Approval Charge	-	35.00
Purchase of Grill & Railling(Golbari)	9,455.63	3,601.06
Sanitary Goods (Golbari)	15,698.96	3,928.01
Tiles & Marbles (Golbari)	14,414.08	9,322.20
Water & Drainage (Golbari)	-	768.14
Waterproofing Treatment	-	233.00
Woods & Furniture (Golbari)	4,084.48	5,281.48
Total Cost of Material Consumed	1,36,871.64	1,52,077.44



CENTRAL HOLDING PVT. LTD.

Zafar Ahmed Khan

DIRECTOR

CENTRAL HOLDING PVT. LTD.

Salim Khan

DIRECTOR

Note No.23 :Employee Benefit Expenses

NIL

Note No. 24 : Finance Costs

NIL

Note No. 25 : Other Expenses

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Filling Fees	9.50	12.00
Accounting Charges	910.00	120.00
Audit Fees	250.00	200.00
Bank Charges	131.56	12.74
Professional Tax	25.00	25.00
Trade Licence	53.00	53.00
Conveyance Expenses	57.20	47.50
Consultancy Charges	153.42	206.51
Property Tax	-	3,289.92
Late Fees of TDS ROC & GST	130.60	71.60
Total	1,720.28	4,038.27

Note No. 26 : Basic Earning per Share

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	12,147.46	11,569.45
(ii) Weighted Average of outstanding Equity Shares *	12,000.00	120.00
(iii) Basic Earning per share	1.01	96.41

Note No. 27 : Diluted Earning per Share

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	12,147.46	11,569.45
(ii) Weighted Average of outstanding Equity Shares *	1,20,000.00	1,200.00
(iii) Diluted Earning per share		

*Weighted Average of Outstanding Equity Shares

Particulars	Figures as at the end of current reporting period 31-03-2023	Figures as at the end of the previous reporting period 31-03-2022
(i) Opening no. of shares	12,000.00	120.00
Weights	10.00	10.00
(ii) Allotment made during the year	-	-
Weights	-	-
Weighted Average	1,20,000.00	1,200.00



CENTRAL HOLDING PVT. LTD.

Zafar Ahmed Khan

DIRECTOR

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Salim Khan

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CENTRAL HOLDING PRIVATE LIMITED

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267, B.B Ganguly Street, Kolkata - 700012

Depreciation Chart as per the provisions of the Income Tax Act, 1961

Note No. 10 (a)

PARTICULARS	RATE (%)	NET BLOCK AS AT 01-04-2022 (WDV) Rs.	YEAR		Adjustment / Sale	TOTAL Rs.	DEPRECIATION		TOTAL Rs.	NET WDV AS AT 31.03.2023 Rs.
			More than 180 days Rs.	Below 180 days Rs.			ON ABOVE 180 DAYS Rs.	ON BELOW 180 DAYS Rs.		
(a) Land										
(b) Buildings		39,169.03				39,169.03				39,169.03
(c) Plant and Equipment		-				-				-
(d) Furniture and Fixtures		-				-				-
(e) Vehicles		-				-				-
(f) Office equipment		-				-				-
(g) Others (specify nature)		-				-				-
TOTAL		39,169.03				39,169.03				39,169.03

CENTRAL HOLDING PVT. LTD.

Zep Ahmad Khan

DIRECTOR

CENTRAL HOLDING PVT. LTD.

Sahin Khan

DIRECTOR



Additional Regulatory Information

(i) Title deeds of immovable property not held in the name of the company

Not Applicable

Relevant Line Item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
PPE	Land					
	Building					
Investment Property	Land					
	Building					
PPE retired from active use and held for disposal	Land					
	Building					
Others						

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPS and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or
(b) without specifying any terms or period of repayment

Directors :	Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Anis Ahmed Khan		350000	6%
Shamim Ahmed Khan		3084506	49%
Pervez Ahmed Khan		1640000	26%
Zafar Ahmed Khan		78392	1%
Shahzada Salim Khan		1147340	18%



CENTRAL HOLDING PVT. LTD.

Zey- Ahmed Khan

DIRECTOR

CENTRAL HOLDING PVT. LTD.

Salim Khan

DIRECTOR

(iv) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:
CWIP aging schedule

	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
CWIP					
Projects in progress					
Projects temporarily suspended					
*Total shall tally with CWIP amount in the balance sheet.					

(Amount in Rs.)

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			Total*
	Less than 1 year	1-2 years	2-3 years	
Project 1				
Project 2				

(Amount in Rs.)

**Details of projects where activity has been suspended shall be given separately.

(v) Intangible assets under development:

Not Applicable

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Intangible Assets under development					
Projects in progress					
Projects temporarily suspended					

(Amount in Rs.)

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

	To be completed in				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Intangible Assets under development					
Project 1					
Project 2					

(Amount in Rs.)

**Details of projects where activity has been suspended shall be given separately.



Details of projects where activity has been suspended shall be given separately.
CENTRAL HOLDING PVT. LTD.

Zafar Ahmad Warsi

Sahin Khan

CENTRAL HOLDING PVT. LTD.

vi) Details of Benami Property held

Not Applicable

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

- (a) Details of such property, including year of acquisition,
- (b) Amount thereof,
- (c) Details of Beneficiaries,
- (d) If property is in the books, then reference to the item in the Balance Sheet,
- (e) If property is not in the books, then the fact shall be stated with reasons
- (f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided,
- (g) Nature of proceedings, status of same and company's view on same.

vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

viii) Wilful Defaulter*

Not Applicable

Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given:

- (a) Date of declaration as wilful defaulter,
- (b) Details of defaults (amount and nature of defaults),

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

Relationship with Struck off Companies

Not Applicable

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be specified)		

x) Registration of charges or satisfaction with Registrar of Companies

No Charges exists for the Company

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.



REGISTERED WITH REGISTRAR OF COMPANIES

CENTRAL HOLDING PVT. LTD.

CENTRAL HOLDING PVT. LTD.

Zefer Ahmad Khan

Sabir Khan

xi) Compliance with number of layers of companies

Not Applicable

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

xii) Following Ratios to be disclosed:-

	2022-23	2021-22	% of Deviation
(a) Current Ratio,	1.23	1.13	0.05
(b) Debt-Equity Ratio,	1.71	1.32	0.02
(c) Debt Service Coverage Ratio,	0.00	0.00	0.00
(d) Return on Equity Ratio,	0.00	0.00	0.00
(e) Inventory turnover ratio,	0.00	0.00	0.00
(f) Trade Receivables turnover ratio,	0.00	0.00	0.00
(g) Trade payables turnover ratio,	0.00	0.00	0.00
(h) Net capital turnover ratio,	0.00	0.00	0.00
(i) Net profit ratio,	0.00	0.00	0.00
(j) Return on Capital employed,			
(k) Return on investment			

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

xiv) Utilisation of Borrowed funds and share premium :

(A) Loan received from HDFC was use for purchase of flat

CENTRAL HOLDING PVT. LTD.

CENTRAL HOLDING PVT. LTD.

Zahid Ahmad Khan

Salim Khan

DIRECTOR

DIRECTOR



CENTRAL HOLDING PRIVATE LIMITED
U51109WB1999PTC089628
267, B.B Ganguly Street, Kolkata - 700012
Notes to the Accounts for the Year Ended 31st March, 2023

Corporate Information

The Company was incorporated in Kolkata Register of Companies Kolkata under the provisions of Companies Act 1956. The Company is engaged in the business of Real Estate.

A. Accounting Policies and Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

C. PROPERTY, PLANT, AND EQUIPMENT

Purchased Floor at 267, B.B. Ganguly Street, Kolkata - 700012

D. INTANGIBLE ASSETS

NIL

E. DEPRECIATION

NIL

F. LEASES

NIL

G. BORROWING COST

NIL

H. IMPAIRMENT OF ASSETS

NIL

I. GOVERNMENT GRANT & SUBSIDIES

NIL

J. INVESTMENTS

NIL

K. INVENTORIES

(a) The Company had entered in Joint-venture Agreement with Landlord for construction of the project at 40, Tarasankar Sarani, Kolkata-700037. The construction of the building project at 40, Tarasankar Sarani, Kolkata-700037 is in progress. The total saleable for the project work out at 15174 sq.ft. Out of total saleable area during the year 4455 sq. ft. was completed up to 31st March 2023, as per certificate from Bablu Biswas B.Tech(Civil), M.I.G.S. License no.-1150. The work-in-progress for the balance portion was completed after taking the total estimated cost of the building in proportion to cost incurred and building completed.

(i) Quantity Details of major material consumed during the year at 40, Tarasankar Sarani, Kolkata-700037.

	Opening Stock	Purchased during the year	Consumed during the year	Closing Stock
Cement	nil	50 M.T.	50 M.T.	nil
Rod	nil	25174.9 Kg	25174.9 Kg	nil
Concrete Readymix	nil	542.85 mq	542.85 mq	nil

(ii) Quantity details project at 40, Tarasankar Sarani, Kolkata-700037 completed and conveyance/ponenion given:

	Opening during the year	Purchase during the year	Manufacture during the year	Sale during the year	Closing Balance
Flat	6	0	1577	1577	4
Car Parking	3	0	270	270	1
Shop	0	0	156	156	2
	9	0	2003	2003	7

(iii) During the year the Company has paid Satmp Duty for Supplementary Development Agreement but eventually no Agreement was executed.

(b) The Company had Purchased Land for construction of the project at 65, Santi Pally, Kasba, Kolkata-700007. The construction of the building project at 65, Santi Pally, Kasba, Kolkata-700007 is in progress.

(i) Quantity Details of major material consumed during the year at 65, Santi Pally, Kasba, Kolkata-700007.



		Purchased during the year	Consumed during the year	Closing Stock
Cement	nil	0	0	nil
Rod	nil	54786 Kg	54786 Kg	nil
Concrete Readymix	nil	0	0	nil

L. REVENUE RECOGNITION

(a) During the year company has conveyanced 1577 Sq. ft., of flat, 270 sq. ft. of Car Parking and 156 Sq. Ft of SHOP at 40 no Tarasankar Sarani, Kolkata-700037. The Revenue was taken for 2003 Sq. ft., only after calculation of estimated cost to completed the flat, Shop and car parking space.

M. INCOME TAXES

Tax expenses comprise current year. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. The disputed Income Tax payable for the A.Y. 2014-15 amounting to Rs.5,38,280/- and for the A.Y.-2015-16 amounting to Rs.45,56,890/- against which the Company has filed appeal, the disposal of which are still pending.

N. PROVISIONS & CONTINGENT LIABILITIES

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date.

O. FOREIGN CURRENCY TRANSACTION

NIL

P. RETIREMENT AND EMPLOYEE BENEFITS

NIL

Q. RESEARCH AND DEVELOPMENT

NIL

R. EARNING PER SHARE

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

S. Previous years's figure are re-grouped and re-arranged when ever necessary

For SWAPAN & ASSOCIATES
Chartered Accountants
Firm Regn No.316120E

For and on Behalf of Board of Directors of
CENTRAL HOLDING PRIVATE LIMITED

CENTRAL HOLDING PVT. LTD.

CENTRAL HOLDING PVT. LTD.

Zafar Ahmed Khan
DIRECTOR

Salim Khan

DIRECTOR

S.K. Saha

CA : S.K SAHA
Proprietor

Zafar Ahmed Khan
Director
DIN
01593577

Shahzada Salim Khan
Director
DIN
01763465

Place : Kolkata

Date: The 5th Day of September, 2023

UDIN : 23052779 BHAYUM 7372

