

NETFLEX HOMES PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2021

Particulars	Note No	For The Year Ended 31.03.2021	For The Year Ended 31.03.2020
I. Revenue from operations		7,34,18,900.00	52917000.00
II. Other Income		0.00	0.00
III. Total Revenue (I +II)		73418900.00	52917000.00
<u>IV. Expenses:</u>			
Cost of materials consumed		0.00	0
Purchase of Stock-in-Trade		60402742.53	63517530.66
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-15386088.78	-18972464.22
Employee benefit expense		3988718.90	1227523.60
Audit fees		27500.00	27500.00
Selling, Administration & SITE expenses		18634793.99	4270677.42
Financial costs		622320.00	196298.98
Depreciation and amortization expense		0.00	0.00
Other expenses		0.00	0.00
Total Expenses		68289986.64	50267066.44
V. Profit before exceptional and extraordinary items and tax		5128913.36	2649933.56
VI. Exceptional Items (Profit after adjusting loss on sale of fixed asset)			
VII. Profit before extraordinary items and tax (V - VI)		5128913.36	2649933.56
VIII. Extraordinary Items (prior period expenses)			
IX. Profit before tax (VII - VIII)		5128913.36	2649933.56
X. Tax expense:			
(1) Current tax		1333517.47	688967.64
(2) Deferred tax			
XI. Profit(Loss) from the period from continuing operations		3795395.89	1960965.92
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations			
XV. Profit/(Loss) for the period		3795395.89	1960965.92
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

As per our report of even date attached
For SD & Associates

Chartered Accountants

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**DHANANJAY
KUMAR SINGH**

CA Dhananjay kr Singh
Mem-303095 , FRN-016223C
Dated-30/11/2021
UDIN-22303095ABXBFW5309

**EHTERA
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AMROZ
AZMI**

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NETFLEX HOMES PRIVATE LIMITED

Balance Sheet as at 31st March, 2021

Particulars	For The Year Ended 31.03.2021	For The Year Ended 31.03.2020
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	11108000.00	11108000.00
(b) Reserves and Surplus	10686153.22	6890757.33
(2) Share Application Money pending Allotment	0.00	0.00
(3) Non-current liabilities		
Other Long Term Liabilities	23688191.28	25506914.48
(4) Current Liabilities		
(a) Short Term Liabilities	0.00	0.00
(b) Trade Payable	596849.55	
(c) Other Current Liabilities- Booking of plots	86380702.54	52838836.39
(d) Short term Provision	1333517.47	688967.64
Total	13,37,93,414.06	9,70,33,475.84
II. Assets		
(1) Non-current assets		
<i>(a) Fixed assets</i>		
(i) Tangible assets	30952250.60	30219559.60
(ii) Intangible assets		
(b) Non Current investments		
(c) Other Non Current Asset(Advance to Landlord for land)	0.00	0.00
(2) Current assets		
(b) Inventories-	79890000.00	64503911.22
(c) Trade receivables	0.00	0.00
(d) Cash and cash equivalents	28,48,347.56	1836947.02
(e) Short-term loans and advances	18571913.90	0.00
(f) Other Current Assets	1530902.00	473058.00
Total	13,37,93,414.06	9,70,33,475.84

For SD & Associates

Chartered Accountants

**DHANANJAY
KUMAR SINGH**

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**EHTERA
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CA Dhananjay Kr Singh

Mem-303095, FRN-016223C

Dated-30/11/2021

UDIN-22303095ABXBFW5309

AMROZ AZMI

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vj.baranwal@yahoo.co.in

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
NETFLEX HOMES PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of NETFLEX HOMES PRIVATE LIMITED ("the Company"), which comprise the standalone balance sheet as at March 31, 2022, and the standalone statement of Profit and Loss to the financial statements, including 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 Companies Act, 2013 ('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 March 31, 2022, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Standalone 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 Act 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 audit opinion on the financial statements.

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.

Responsibility of Management for Financial Statements

The Company's Board of directors is responsible for the matters stated in section 134(5) of the Companies Act ("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.

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 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 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 statement 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities 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 said 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 it appears from our examination of those books;



- (c) The standalone balance sheet, the standalone statement of profit and loss and cash flow statement dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid standalone 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 the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 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 with reference to financial statements of the Company and the operating effectiveness of such controls, such reporting of adequacy is not applicable to the Company.
- (4) 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.
 - (ii) The Company did not have any long-term contracts including derivative 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.
 - (iv) (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- a. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe



that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The Company has not declared or paid any dividend during the year.

For Vijay Baranwal & Co.
Chartered Accountants

CA-Vijay

(Vijay Kumar Baranwal)
Proprietor

Firm Regn No.: 325850E

Membership No.: 063446

UDIN: 22063446BEFCPI5065



Place : Raniganj
Date : 28.09.2022

NETFLEX HOMES PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

(Rupees in hundreds)

Particulars	Note No.	Year ended 31st	Year ended 31st
		march 2022	march 2021
I EQUITY AND LIABILITIES		2022	2021
1 Shareholders' funds			
(a) Share Capital	2	111,080.00	111,080.00
(b) Reserves and surplus	3	118,034.74	106,861.53
		229,114.74	217,941.53
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	204,212.21	236,881.91
		204,212.21	236,881.91
3 Current liabilities			
(a) Short-term borrowings	5	37,327.82	-
(b) Trade payables	6	1,166,448.05	5,968.50
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	7	1,950,933.48	803,807.03
(d) Short-term provisions	8	40,471.07	13,535.17
		3,195,178.43	893,110.70
TOTAL		3,628,535.37	1,337,834.14
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment Property and Intangible assets			
Property, Plant and Equipment	9	259,558.55	309,572.51
Intangible assets		-	-
Capital work-in-progress		-	-
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (net)	10	12,757.35	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
		272,315.90	309,572.51
2 Current assets			
(a) Current investments		-	-
(b) Inventories	11	2,133,679.97	798,000.00
(c) Trade receivables		-	-
(d) Cash and Bank balances	12	25,374.85	25,483.48
(e) Short-term loans and advances	13	1,192,932.69	105,719.14
(f) Other current assets	14	10,200.23	15,309.02
		3,355,184.45	1,029,411.63
TOTAL		3,628,535.37	1,337,834.14
Summary of Significant Accounting Policies	1		
The accompanying notes are an integral part of the financial statements	15		

As per our report of even date

For VIJAY BARANWAL & CO.
Chartered Accountant
FRN 325450E

CA Vijay Baranwal

(CA Vijay Baranwal)
M No. 053445
Proprietor
Raniganj
Dated: 28th Sept, 2022



For And On Behalf Of The Board Of Directors
NETFLEX HOMES PRIVATE LIMITED
CIN: U70100WB2018PTC210157

Netflex Homes Pvt. Ltd.

Netflex Homes Pvt. Ltd.

Ehsan Azmi

Amroz Azmi

Ehsan Azmi
Director
DIN: 06390079

Amroz Azmi
Director
DIN: 07513619

NETFLEX HOMES PRIVATE LIMITED
Statement of Profit and Loss for the year ended on 31st March, 2022

(Rupees in hundreds)

Particulars	Note No.	Year ended 31st march 2022	Year ended 31st march 2021
		₹	₹
Income:			
I Revenue From Operations	15	1,390,250.00	734,189.00
II Other income	16	21,507.50	-
III Total Income		1,411,757.50	734,189.00
IV Expenses:			
Cost of materials consumed		-	-
Purchase of stock-in-trade/Traded Goods		2,112,621.02	604,027.43
Changes in inventories of finished goods		(1,334,779.97)	(153,880.89)
Employee benefits expense	17	26,422.91	30,887.19
Finance costs	18	13,545.22	6,227.20
Depreciation and amortization expense	9	82,305.73	-
Other expenses	19	480,608.53	180,622.04
Total expenses		1,392,876.44	682,899.87
Profit/(Loss) before exceptional and extraordinary items and tax		20,874.54	51,289.13
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(Loss) before extraordinary items and tax		20,874.54	51,289.13
Extraordinary items (specify nature & provide note/delete if none)		-	-
V Profit before tax		20,874.54	51,289.13
VI Tax expense			
Current Year Tax		23,108.68	13,335.17
Adjustment for earlier years		-	-
Deferred tax charge (benefit)		(13,757.05)	-
VII Profit/(Loss) for the period from continuing operations (after tax)		11,173.21	37,953.96
Profit/(Loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		11,173.21	37,953.96
VIII Earnings per equity share (nominal value per share Rs. 100)			
Basic earnings per share		0.03	0.03
Diluted earnings per share		0.01	0.03
Summary of Significant Accounting Policies	9		
The accompanying notes are an integral part of the financial statements.	20		

As per our report of even date

For VIJAY BARANWAL & CO.
Chartered Accountant
FIRN-326451E

CA Vijay Kumar Baranwal

(CA Vijay Kumar Baranwal)
SI No. 061440
Proprietor
Baniqda
Dated: 28th Sept, 2022



For And On Behalf Of The Board Of Directors
NETFLEX HOMES PRIVATE LIMITED
CIN: U70100WB2216PEC14057

Netflex Homes Pvt. Ltd.

Ehtesham Azmi

Ehtesham Azmi
Director
DIN: 06250070

Netflex Homes Pvt. Ltd.

Amrooz Azmi

Amrooz Azmi
Director
DIN: 02513819

NETFLEX HOMES PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

1

1.1 Corporate Overview :

The Company is a private limited company incorporated and domiciled in India and having its registered office Jyotinagar Shakespeare Sarani Near WEBEL IT Park Asansol Bardhaman WB 713341 India. The Company is engaged in construction and development of Flats, Duplex and plotting and sale land in Asansol.

1.2 Basis of accounting & preparation of financial statement :

- (a) The financial statements are prepared in accordance with the historical cost convention and the accrual basis of accounting.
- (b) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) and relevant applicable provisions of the Companies Act, 2013, to the extent applicable.
- (c) Accounting policies have been consistently applied with those followed in the previous year.

1.3 Use of estimates :

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statement 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.

1.4 Fixed Assets and Depreciation :

- (a) Tangible Assets are stated at cost of acquisition including any attributable cost for bringing the asset to its working condition for its intended use, less accumulated depreciation. Cost includes taxes, duties, freight and incidental expenses related to the acquisition and installation of the assets. The Residual value has been considered as 5% of the costs of the Assets.
- (b) Depreciation on tangible fixed assets is provided on a written down value basis from the date the asset is ready for its intended use or the date it is put to use, whichever is earlier. As per the requirement of Schedule II of the Companies Act, 2013, the Company has evaluated the useful lives of the respective fixed assets which are as per the provisions of Part C of the Schedule II of the Act for calculating the depreciation. Depreciation on addition to assets or on sale/discardment of assets is calculated pro-rata from the date of such addition /put to use or upto the date of such sale, as the case may be.

1.5 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 acquisition charges such as brokerage, fees and duties.

1.6 Inventories :

- a.) Inventories are valued at cost or Estimated Realisable Value, whichever is lower.
- b.) While valuation of closing stock of land, 25% of land is taken towards development/construction of roads, drainage etc.
- c.) Inventories of land is booked against land which was taken on "development of Power of attorney" basis from different land owners. The assessee has taken possession of land for plotting and sale. The revenue from sale is being credited to assessee account directly.

1.7 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.

1.8 Expenses :

Purchase of land is booked against "Development of power of attorney" taken from different land owners. Purchase figures is not mentioned in the relevant deed. So purchase figures of can not be verified. As informed to us, purchase value of land is determined based on the agreed price payable to the land owners. All the expenses are accounted for on accrual basis.



NETFLEX HOMES PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

1

1.9 Impairments :

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit which the asset belongs to, is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

1.10 Foreign Currency Transactions :

Foreign currency transactions are recorded at the rates of exchange prevailing on the date of the transaction. Exchange differences, if any arising out of transactions settled during the year are recognized in the Statement of Profit and Loss. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rate on that date. The exchange differences, if any, are recognized in the Statement of Profit and Loss and related assets and liabilities are accordingly restated in the balance sheet. There is no such foreign currency transaction.

1.11 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.

1.12 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.

1.13 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.

1.14 Income-taxes :

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

1.15 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.



NETFLEX HOMES PRIVATE LIMITED
Notes on Financial Statement for the year ended on 31st March, 2022

	(Rupees in hundred)	(Rupees in hundred)
2 Share Capital	As at 31 March 2022	As at 31 March 2021
Authorised	Number	₹
Equity Shares of ₹ 10/- each with voting rights	1,110,800	111,080
Issued	Number	₹
Equity Shares of ₹ 10/- each with voting rights	1,110,800	111,080.00
Subscribed & Fully Paid up	Number	₹
Equity Shares of ₹ 10/- each with voting rights	1,110,800	111,080.00
Total	1,110,800	111,080.00
2.1 Each holder of equity share is entitled for one vote. In the event of liquidation, the equity shareholders are eligible to receive in proportion to their shareholding the remaining assets of the company, after distribution of preferential amount, if any.		
2.2 The reconciliation of the number of shares outstanding is set out below	Equity Shares with voting rights	Equity Shares with voting rights
	As at 31 March 2022	As at 31 March 2021
Particulars	Number	₹
Shares outstanding at the beginning of the year	1,110,800.00	111,080.00
Shares issued during the year	-	-
Shares outstanding at the end of the year	1,110,800.00	111,080.00
2.3 The details of shareholders holding more than 5%	As at 31 March 2022	As at 31 March 2021
Name of shareholders	No. of Shares held	% of Holding
Ehteram Azmi	533,184.00	48.00
Amroo Azmi	44,432.00	4.00
Md. Kalmuddin	533,184	48.00
	1,110,800.00	100.00
	As at 31 March 2021	% of Holding
	No. of Shares held	%
	533,184.00	48.00
	44,432.00	4.00
	533,184	48.00
	1,110,800.00	100.00
3 Reserves & Surplus	As at 31 March 2022	As at 31 March 2021
a. Securities Premium Account	₹	₹
Opening Balance	-	-
Add: Securities premium credited on Share issue	-	-
Closing Balance	-	-
b. Surplus/(deficit) in the statement of Profit and Loss	₹	₹
Opening balance	106,861.53	88,007.57
(+) Net Profit/(Net Loss) For the current year	11,173.21	37,953.96
(-) Income Tax- Earlier Yr	-	-
Closing Balance	118,034.74	125,961.53
Total	118,034.74	125,961.53
4 Other Long Term Liabilities	As at 31 March 2022	As at 31 March 2021
₹	₹	₹
FCR Loan/Bank Loan	175,236.50	205,775.33
Long Term Borrowings	28,929.33	28,929.33
Magma Fincorp	-	3,222.55
Wahindra And Mahindra Finance	-	954.00
Car Loan Payable	46.28	-
Total	204,212.21	238,881.21
5 Short Term Borrowings	As at 31 March 2022	As at 31 March 2021
₹	₹	₹
EA Bulkcom Pvt Ltd	29,000.00	-
Unsecured Loan	2,208.31	-
SCL Loan	6,110.51	-
Total	37,327.82	-
6 Trade Payables	As at 31 March 2022	As at 31 March 2021
₹	₹	₹
Sundry creditor	1,166,446.05	5,968.50
Total	1,166,446.05	5,968.50

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

Particulars	31 March 2022	31 March 2021
(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 18 of the MSMED Act, along with the	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have	-	-
(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	-	-



NETFLEX HOMES PRIVATE LIMITED
Notes on Financial Statement for the year ended on 31st March, 2022

Trade Payables aging schedule

(Rupees in hundred)

As at March 2022		Non-Current					
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2022		Current					
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	99,503,950.45	17,140,539.50	-	-	-	116,644,490.95
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	99,503,950.45	17,140,539.50	-	-	-	116,644,490.95

As at March 2021		Non-Current					
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

As at March 2021		Current					
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

7 Other Current Liabilities	
(a) Other payables	
Advance from Parties	
TDS Payable	
Outstanding Audit Fees	
Bookings of plots	
Other Current Liabilities	
Director Remuneration Payable	
Total	

As at 31 March 2022	As at 31 March 2021
₹	₹
14,503,77	-
875.00	275.00
1,932,372.14	863,532.03
5,182.58	-
1,850,833.49	863,807.03

8 Short Term Provisions	
Provision for Income Tax	
Total	

As at 31 March 2022	As at 31 March 2021
₹	₹
40,471.07	13,335.17
40,471.07	13,335.17

10 Deferred Tax Assets (net)	
Deferred tax asset	
Expenses provided but allowable in Income Tax on payment basis	
Provision for doubtful debts	
Difference between book depreciation & tax depreciation	
Deferred tax liability	
Difference between book depreciation & tax depreciation	
Total	

As at 31 March 2022	Charge/(benefit) for the year	As at 31 March 2021
₹	₹	₹
13,757.35	13,757.35	-
-	-	-
-	-	-
13,757.35	-	-



NETFLEX HOMES PRIVATE LIMITED
CALCULATION OF DEPRECIATION FOR THE PERIOD ENDED 31.03.2022

NOTE 9 - FIXED ASSETS

Fixed Assets	Gross Block		Accumulated Depreciation		Net Block	
	Balance as at 1st April 2021	Balance as at 31st March 2022	Balance as at 1st April 2021	Depreciation charged for the year	Balance as at 31st March 2022	Balance as at 1st April 2021
Tangible Assets						
Plant & Machinery	23,601.79	23,601.79	-	4,272.78	4,272.78	23,601.79
Furniture & Fixture	25,966.42	25,966.42	-	6,721.82	6,721.82	25,966.42
Motor Car	252,000.00	252,000.00	-	45,621.14	45,621.14	252,000.00
CCTV Camera	780.00	780.00	-	351.56	351.56	780.00
Computer & Printer	3,176.28	3,785.08	-	1,575.90	1,575.90	3,176.28
Mobile	3,883.02	6,605.42	-	2,535.99	2,535.99	3,883.02
Water Purifier	115.00	115.00	-	20.82	20.82	115.00
Gym Equipment	-	9,063.58	-	1,258.72	1,258.72	-
Total	309,532.51	321,917.28	-	62,358.73	62,358.73	309,532.51
						19,329.01
						19,244.50
						206,378.86
						428.44
						2,209.18
						4,069.43
						94.18
						7,804.86
						259,558.55



NETFLEX HOMES PRIVATE LIMITED
Notes on Financial Statement for the year ended on 31st March, 2022

		(Rupees in hundred)	
		As at 31 March 2022	As at 31 March 2021
11	Inventories		
	a) Stock in Trade - Land	2,050,850.51	705,213.40
	b) Flats & Shops	82,729.48	93,586.50
	Total	2,133,579.97	798,800.00
12	Cash and cash equivalents		
	a. Balances in Bank Account		
	ICICI Bank	18,352.73	20.00
	Axis Bank	857.66	26,475.81
	b. Cash in hand	9,114.47	1,987.66
	Total	28,324.86	28,483.47
13	Short-term loans and advances		
	Loan to Jyoti Netflex Project Pvt. Ltd.	136,975.73	35,625.98
	Advance to Netflex Nirman	295,000.00	150,000.00
	Other advances - Including advance to suppliers	748,584.96	93.16
	Advance to Directors	2,421.71	-
	Total	1,182,982.40	185,719.14
14	Other Current Assets		
	GST Input	8,032.13	-
	TDS Receivable (A.Y 2022-23)	2,170.10	-
	Durgapur Project Invest	-	1,700.00
	Richmond Enclave Pvt Ltd Invest (short term)	-	3,000.00
	Rawalwala Entertainment (short term investment)	-	650.00
	Advance to Gulshan	-	8,550.00
	Netflex Outsourcing	-	3,210.00
	Other adv to EA For Exp	-	15.98
	AJL Handl - advance for mutation	-	183.04
	Total	10,202.23	15,309.02
15	Revenue from operation		
	Revenue		
	Hospital Construction Service	88,000.00	-
	Sale of Duplex, Flats	1,00,955.00	-
	Sale of Land	1,201,300.00	734,180.00
	Total	1,390,255.00	734,180.00
16	Other Income		
	Interest on Loan	20,946.45	-
	Discount received	251.53	-
	Total	21,197.98	-
17	Employee Benefits Expense		
	a. Salaries and wages	41,222.91	13,887.19
	b. Director Remuneration	55,200.00	28,030.00
	Total	96,422.91	41,917.19
18	Finance cost		
	Bank Charges	13,373.59	6,223.20
	Interest on Loan	271.63	-
	Total	13,645.22	6,223.20
19	Other expenses		
	Direct Expenses	354,854.20	-
	Administrative Expenses:		
	Auditor's Remuneration	600.00	275.00
	Selling, Administration & Site related expenses	68,262.34	186,347.94
	Printing & Stationery	293.60	-
	Repair & Maintenance Expenses	3,264.53	-
	Rent & Insurance Charges	1,565.00	-
	Security service	4,227.05	-
	Brokerage & Commission	2,874.14	-
	Tax related Expenses	1,282.46	-
	Casual Labour Expenses	1,481.36	-
	TDS Late Fee	560.63	-
	TDS Interest	1,303.23	-
	Total	410,608.53	186,622.94



NETFLEX HOMES PRIVATE LIMITED
Additional information and disclosures

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

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹	₹
(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.		

Payments to the auditor as	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
a. Auditor		
b. For reimbursement of expenses	600.00	275.00
	-	-

Related party transactions	
Details of related parties:	
Description of relationship	Names of related parties
Key Management Personnel (KMP)	Mr. Ehteram Azmi
	Mr. Mohammad Kalimuddin
	Mr. Amroz Azmi
Common Director	Netflex Outsourcing Private Limited
Common Director	Ea Buildcom Private Limited
Common Director	Netflex Homes Private Limited
Common Director	Jyotinetflex Projects Private Limited
Common Director	Newatia Infrastructures Private Limited
Common Director	Anandadhara Homes Private Limited
Common Director	Richmond Enclave Private Limited
Common Director	Richmond Plaza Private Limited
Director is also the partner of LLP	Anandadhara Projects Up
Director is also the partner of LLP	Rawalwasia Netflex Entertainment Up

Note: Related parties have been identified by the Management.



NETFLEX HOMES PRIVATE LIMITED
Additional information and disclosures

Details of related party transactions during the year ended 31 March, 2022 and balances outstanding as at 31 March, 2022: (Rs. in 100)				
Nature of Transaction	Name of the Party	F.Y	Transactions (Rs.)	Outstanding Total (Rs.)
Director Remuneration	Mr. Ehteram Azmi	2021-22	36,000.00	36,000.00
Director Remuneration	Mr. Mohammad Kalimuddin	2021-22	12,000.00	12,000.00
Director Remuneration	Mr. Amroz Azmi	2021-22	7,200.00	7,200.00
Rent	Netflex Outsourcing Private Limited	2021-22	2,108.92	2,108.92
Advance taken	Ea Buildcom Private Limited	2021-22	29,000.00	29,000.00
Adjustment against payable	Richmond Plaza Private Limited	2021-22	101,182.82	20,416.88
Advance given	Richmond Enclave Private Limited	2021-22	82,321.15	(104,721.15)
Advance given	Mr. Ehteram Azmi	2021-22	1,104.27	1,104.27
Advance given	Mr. Mohammad Kalimuddin	2021-22	1,170.00	1,170.00
Advance given	Mr. Amroz Azmi	2021-22	147.44	147.44
Amount received	Jyoti Netflex Pvt. Ltd.	2021-22	27.00	266.00
Advance received	Mr. Ehteram Azmi	2021-22	69,000.00	73,500.00
Reimbursement to	Mr. Ehteram Azmi	2021-22	3,384.01	3,384.01
Reimbursement to	Mr. Amroz Azmi	2021-22	2,000.00	2,000.00

Note: We can not verify the payment made out of reimbursement given to directors towards payment to land owners and other creditors. It is subject to party confirmation.

Earning Per shares

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Net Profit/(loss) after tax for the period attributable to	11,173.21	37,953.96
Weighted average number of equity shares	1,110,800	1,110,800
Basic and diluted earning per share	0.01	0.03
Face value per equity share	10.00	10.00

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹	₹
Deferred tax (liability) / asset		
Effect of items constituting deferred tax liability		
On difference between book balance and tax balance of fixed assets	13,757.35	-
Net deferred tax (liability) / asset	(13,757.35)	-



NETFLEX HOMES PRIVATE LIMITED
Additional information and disclosures

- 20 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006
- Other Disclosures :
- 20.1 In the opinion of the Board of Directors, the Current Assets, Loan & Advances 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.
- 20.2 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, 2022. This information has been determined to the extent such parties have been identified on the basis of the information available with the company.
- 20.3 The balance under the head Sundry Debtors, Sundry Creditors, Advance from Customers, Advance to Customers are subject to confirmation if any. There are no qualifying assets for which finance cost needs to be capitalised. In absence of party confirmation, we can not verify the balance.
- 20.4 In terms of AS-28, there was no impairment loss on assets during the year ended under report.
- 20.5 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosures.
- 20.6 **Contingent Liability**
There is no any Contingent Liabilities.
- 20.7 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.
- 20.8 As informed to us, the Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 20.9 The company do not have any charges or subsaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- 20.10 As informed to us the Company has not traded or invested in crypto currency or virtual currency during the financial
- 20.11 The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the Intermediary Shall :
- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever
Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 20.12 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or;
Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 20.13 The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under The Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 20.14 The Company is not having EPF & ESI registration.
- 20.15 As informed to us the Company do not have any transactions with companies struck off.



NETFLEX HOMES PRIVATE LIMITED
Additional information and disclosures

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

20.16 There are no reported foreign currency exposures that have not been hedged by a derivative instrument or otherwise.

20.17 Provision against diminution in the value of investment has not been considered necessary, since such investment are strategic and long term in nature.

20.18 The Company has not accepted any public deposits during the year under review.

20.19 In the opinion of the Directors, Current assets, Loans & Advances have the value at which they are stated in the Balance Sheet, ifrealised in the ordinary course of the business.

20.20 In absence party confirmation, we can not verify balance due to/from parties. Balances due to/from parties are subject to confirmation.

20.21 The financial statements for the year ended March 31 , 2022 are prepared in accordance with the Schedule III of The Companies Act, 2013. The amounts and disclosures included in the financial statements of the previous year have been reclassified to confirm to the requirements of Schedule III of The Companies Act, 2013

20.22 Details of Shareholding of Promoters

Name of the Promoter	As at 31.03.2022		
	No. of Shares	% of holding in that class of shares	% of change during the year
Ehteram Azmi	533184	48	0
Md. Kalimuddin	533184	48	0

Name of the Promoter	As at 31.03.2021		
	No. of Shares	% of holding in that class of shares	% of change during the year
Ehteram Azmi	533184	48	0
Md. Kalimuddin	533184	48	0



NETFLEX HOMES PVT. LTD.
Additional information and disclosures

20.23 RATIO ANALYSIS AND ITS ELEMENTS

Ratio	Numerator	Denominator	As at 31st March 2022	As at 31st March 2021	% change	Reason for change (in case change is more than 25%)
Current ratio	Current Assets	Current Liabilities	1.05	1.16	-10%	-
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.16	-	0%	-
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	-	-	0%	-
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	0.05	0.19	-74%	Change due to decrease in PAT in comparison to last year (dep was not in last year while determining profit)
Inventory Turnover ratio	Cost of goods sold	Average Inventory	77.25	103.40	-25%	
Trade Receivable Turnover Ratio	Net credit sales – Gross credit sales - sales return	Average Trade Receivable	-	-	0%	
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	360.39	230.78	56%	Change due to increase in Trade payable
Net Capital Turnover Ratio	Revenue from Operations	Working capital = Current assets – Current liabilities	8.69	5.05	72%	Change due to increase in Revenue from operations and decrease in current liabilities during the year
Net Profit ratio	Net Profit	Revenue from Operations	0.01	0.07	-79%	Change due to decrease in PBT in comparison to last year (dep was not in last year while determining profit)
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Total Assets- Current liabilities	0.05	0.11	-58%	Change due to decrease in PBT in comparison to last year (dep was not in last year while determining profit)
Return on Investment	Net Profit	Investment	0.05	0.17	-72%	Change due to decrease in PAT in comparison to last year (dep was not in last year while determining profit)





Independent Auditor's Opinion

To the Members of NETFLEX HOMES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **NETFLEX HOMES PRIVATE LIMITED**, which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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 and financial performance of the Company. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' 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 the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the 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 the 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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.





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:

- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2023; and
- (b) In the case of the Statement of Profit and Loss, of the Profit of the Company for the year ended on that date.
- (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

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 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 it appears from our examination of those books.
- (c) The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards referred to in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.



For and on behalf of
V K Shaw & Co.
Chartered Accountants
FRN. - 333288E

Vishal Shaw

CA. Vishal Kumar Shaw
(Proprietor)
Membership No. - 311716

Annexure to the Independent Auditor's Report to the Members of NETFLEX HOMES PRIVATE LIMITED:

As required by the Companies' (Auditor's Report) Order 2020, ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we hereby give the following statement:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i)

(a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) The company has not been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets;

(iii) During the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

(a) during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity

To Whom	Subsidiaries, JVs and Associates	Person other than above
Aggregate Amount given during the year	1,50,21,424	2,78,57,829
Outstanding Balance as on	3,99,18,283	2,81,00,000



Balance Sheet Date

(b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;

(d) According to the information and explanation given to us, no amount is overdue in this respect;

(e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties;

(f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:

Particulars	Details
Total Aggregate Amount	6,80,18,283
Percentage of Total Loans	100.00
Aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013	6,80,18,283

(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, The Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii)(a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;
- (b) We have considered the reports of the Internal Auditors for the period under audit;
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is



not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

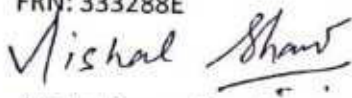
(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) On the basis of financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company and the company does not have any subsidiary companies for which consolidation is required. Accordingly, no comment has been included in respect of said clause under this report.

For V K Shaw & Co.
Chartered Accountants
FRN: 333288E



(Vishal Kumar Shaw)
Partner
ACA, M.No. 311716



Date: 24/08/2023

Place: Asansol

NETFLEX HOMES PRIVATE LIMITED
JYOTINAGAR SHAKESPEARE SARANI NEAR WEBEL IT PARK, Bardhaman, ASANSOL-713341
CIN : U70100WB2016PTC216057

Balance Sheet As On 31st March, 2023

(Rupees in hundreds)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,11,080.00	1,11,080.00
(b) Reserves and surplus	3	2,43,239.15	1,18,034.73
(b) Money Received against share warrants		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities	4	1,60,529.68	1,85,212.31
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	5	54,119.51	56,327.82
(b) Trade payables		-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than (A)	6	22,92,452.47	21,67,225.98
(c) Other current liabilities	7	22,419.01	18,561.35
(d) Short-term provisions	8	91,979.18	40,471.07
TOTAL		29,75,819.01	26,96,913.26
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment			
(ii) Tangible assets	9	2,09,665.37	2,59,558.55
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets	10	17,373.01	13,757.35
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments		-	-
(b) Inventories	11	20,02,666.09	21,33,679.97
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	55,498.04	28,324.86
(e) Short-term loans and advances	14	6,80,182.83	2,51,390.30
(f) Other Current Assets	15	10,433.66	10,202.23
TOTAL		29,75,819.01	26,96,913.26

See accompanying notes forming part of the financial statements

In terms of our report attached.

FOR V K SHAW & CO
Chartered Accountants
FRN : 333288E



For NETFLEX HOMES PRIVATE LIMITED

Vishal Kumar Shaw
ACA, Memb. No.: 311716
Proprietor
Place: Asansol
Date: 24-08-2023

UDIN: 23311716867ZEN7115



M. d. Kalimuddin Ehteram Azmi

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

EHTERAM AZMI
(Director)
DIN: 06390079

Statement of Profit and Loss for the year ended on 31.03.2023

(Rupees in hundreds)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		₹	₹
I Revenue from operations (gross)	16	16,80,001.58	13,90,253.00
II Other Income	17	4,35,476.72	21,197.98
III Total Income (I+II)		21,15,478.30	14,11,450.98
IV Expenses			
(a) Cost of materials consumed	18	-	-
(b) Purchase of Stock in Trade		13,48,025.17	21,12,621.02
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	1,31,013.88	(13,34,779.97)
(d) Employee benefits expenses	20	1,31,808.91	96,422.91
(e) Finance costs	21	15,208.21	13,645.22
(f) Depreciation and amortisation expenses	9	50,551.68	62,358.73
(g) Other expenses	22	2,58,603.48	4,40,608.54
Total Expenses		19,35,211.33	13,90,876.45
V Profit before exceptional and extraordinary item and tax		1,80,266.98	20,574.53
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		1,80,266.98	20,574.53
VIII Extraordinary Items		-	-
IX Profit before Tax		1,80,266.98	20,574.53
X Tax Expense:			
(a) Current tax expense		40,986.09	23,158.68
(b) Deferred tax		(3,615.66)	(13,757.35)
(c) Short Provision for Earlier Years		17,692.13	
XI Profit / (Loss) for the period from continuing operations		1,25,204.42	11,173.20
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		1,25,204.42	11,173.20
XVI Earning per equity share:			
(1) Basic		11.27	1.01
(2) Diluted		11.27	1.01

In terms of our report attached.
 FOR V K SHAW & CO
 Chartered Accountants
 FRN : 333288E

For NETFLEX HOMES PRIVATE LIMITED

Vishal Shaw

Vishal Kumar Shaw
 ACA, Memb. No.: 311716
 Proprietor
 Place: Asansol
 Date: 24-08-2023
 UDIN: 23311716 B67ZZE N7115



Md. Kalimuddin
 MOHAMMAD KALIMUDDIN
 (Director)
 DIN - 07482467

Ehteram Azim

EHTERAM AZIM
 (Director)
 DIN: 06390079

NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -2. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares	₹	Number of shares	₹
(a) Authorised Equity shares of Rs.10/- each with voting rights	11,10,800.00	1,11,080.00	11,10,800.00	1,11,080.00
(b) Issued, Subscribed and Paid up Equity shares of Rs.10 each with voting rights	11,10,800.00	1,11,080.00	11,10,800.00	1,11,080.00
Total	11,10,800.00	1,11,080.00	11,10,800.00	1,11,080.00

(Rupees in hundreds)

List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	(Rupees in hundreds)
EHTERAM AZMI	5,33,184.00	48.00%	10	53,318.40
AMROZ AZMI	44,432.00	4.00%	10	4,443.20
MD. KALIMUDDIN	5,33,184.00	48.00%	10	53,318.40
TOTAL	11,10,800.00	1.00		1,11,080.00

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

Balance at the beginning of the current reporting period	Current Reporting Period				Balance at the end of the current reporting period
	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year		
1,11,08,000.00	-	1,11,08,000.00	-	1,11,08,000.00	
Balance at the beginning of the previous reporting period	Previous reporting Period				Balance at the end of the previous reporting period
	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year		
1,11,08,000.00	-	1,11,08,000.00	-	1,11,08,000.00	

For NETFLEX HOMES PRIVATE LIMITED

M.D. Kalimuddin

Ehteram Azmi



MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 3 RESERVES AND SURPLUS

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	1,18,034.73	1,06,861.53
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	1,25,204.42	11,173.20
	-	-
Closing balance	2,43,239.15	1,18,034.73
Total	2,43,239.15	1,18,034.73

Note 4 OTHER LONG TERM BORROWINGS

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Car Loan with ICICI Bank	1,48,345.67	1,75,236.60
Long Term Borrowings	12,137.63	9,929.33
Mahindra And Mahindra Finance	-	-
Car Loan Payable	46.38	46.38
TOTAL	1,60,529.68	1,85,212.31

Note 5 SHORT TERM BORROWINGS

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
EA Buildcom Pvt Ltd.	48,000.00	48,000.00
Unsecured Loan	-	2,208.31
ICICI Loan	6,119.51	6,119.51
	-	-
TOTAL	54,119.51	56,327.82



For NETFLEX HOMES PRIVATE LIMITED



Md. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079

NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 6 TRADE PAYABLES

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Sundry Creditors	22,92,452.47	21,67,225.98
	-	-
	-	-
TOTAL	22,92,452.47	21,67,225.98

Note 7 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	₹		₹	
(a) Other Payables	-		-	
Advance from Parties	-		-	
TDS Payable	22,119.01		14,503.77	
Outstanding Audit Fees	300.00		875.00	
Bookings of Plots and other Advances	-		-	
Other Current Liabilities	-		3,182.58	
Director Remuneration Payable	-		-	
Total	22,419.01		18,561.35	

Note 8 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	₹		₹	
(a) Provision for Income Tax	91,979.18		40,471.07	
Total	91,979.18		40,471.07	

For NETFLEX HOMES PRIVATE LIMITED



M. D. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN - 07482467

Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 9 - Tangible Assets

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Property Plant and Equipment	2,09,665.37	2,59,558.55
Total	2,09,665.37	2,59,558.55

Note 10 - Deferred Tax Assets (net)

Particulars	As at 31st March 2023	Charge/(benefit) for the year	As at 31st March 2022
	₹	₹	₹
Deferred tax asset	17,373.01	3,615.66	13,757.35
Expenses provided but allowable in income Tax on payment basis			
Provision for doubtful debts			
Difference between book depreciation & tax depreciation			
Deferred tax liability			
Difference between book depreciation & tax depreciation			
Total	17,373.01	3,615.66	13,757.35

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
a) Stock-in-Trade- Land	20,02,666.09	21,33,679.97
b) Flats & Shops	-	-
Total	20,02,666.09	21,33,679.97

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
a) Balance in Bank Account		
ICICI Bank	20,448.70	18,352.73
Axis Bank	25,032.16	857.66
b) Cash in hand	10,017.17	9,114.47
Total	55,498.04	28,324.86

Note 14 Short-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Loan to Jyoti Netflex Project Pvt Ltd.	2,57,093.54	1,36,975.73
Loan to Richmond Enclave Pvt Ltd	1,42,089.29	1,11,992.85
Advance to Directors	2,81,000.00	2,421.71
Total	6,80,182.83	2,51,390.30

For NETFLEX HOMES PRIVATE LIMITED



M. Kalimuddin *Ehteram Azmi*

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

EHTERAM AZMI
(Director)
DIN: 06390079

NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 15 Other Current Assets

Particulars	(Rupees in hundreds)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	₹	₹
Duties and Taxes		
TDS Receivable	6,615.42	8,032.13
Durgapur Project Invest	3,818.24	2,170.10
Richmond Enclave Pvt Ltd. Invest (short term)		
Rawalwasia Entertainment (short term investment)		
Advance to Gulshan		
Netflex Outsourcing		
Other adv to EA for Exp		
Ajit Nandi- advance for mutation		
Total	10,433.66	10,202.23

For NETFLEX HOMES PRIVATE LIMITED



M. Q. Kalimuddin

Ehteram Azmi

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

6 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment (Rupees in hundreds)				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	6,57,898.87	8,76,187.73	7,58,365.87	-	22,92,452.47
	6,57,898.87	8,76,187.73	7,58,365.87	-	22,92,452.47

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	9,95,039.65	11,72,186.33	-	-	21,67,225.98
					21,67,225.98

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

For NETFLEX HOMES PRIVATE LIMITED

M. Q. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN - 07482467



Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS

Note 16 REVENUE FROM OPERATIONS

(Rupees in hundreds)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Revenue from Operation	-	-
Hospital Construction Service	89,657.86	88,000.00
Sale of Duplex, Flats		1,00,953.00
Sale of Land	15,10,343.72	12,01,300.00
Sale of Other Products	80,000.00	
Total - Sales	16,80,001.58	13,90,253.00

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Other Income	-	-
Interest Income	38,182.48	20,946.45
Discount Received	361.21	251.53
Sundry Receipt	43.03	
Cessation of Liability	3,96,890.00	
Total	4,35,476.72	21,197.98

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Opening stock		
Land	-	-
WIP	-	-
Less: Adjustment for Land	-	-
Less: Adjustment for WIP	-	-
Add: Purchases		
Domestic	-	-
Less: Closing stock		
Land	-	-
WIP	-	-
Less: Adjusted Stock	-	-
Cost of material consumed	-	-

For NETFLEX HOMES PRIVATE LIMITED

Md. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467



Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS

Note 19 CHANGE IN INVENTORIES

(Rupees in hundreds)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Inventories at the end of the year:		
Finished goods	20,02,666.09	21,33,679.97
Work-in-progress	20,02,666.09	21,33,679.97
Inventories at the beginning of the year:		
Finished goods	21,33,679.97	7,98,900.00
Work-in-progress	21,33,679.97	7,98,900.00
Net (increase) / decrease	1,31,013.88	(13,34,779.97)

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Salaries and wages	65,808.91	41,222.91
Director Remuneration	66,000.00	55,200.00
Total	1,31,808.91	96,422.91

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Bank Charges	290.26	271.63
Interest Paid on Loan	14,917.95	13,373.59
Total	15,208.21	13,645.22

For NETFLEX HOMES PRIVATE LIMITED

M. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467

Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS

Note 19 CHANGE IN INVENTORIES

(Rupees in hundreds)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Inventories at the end of the year:		
Finished goods	20,02,666.09	21,33,679.97
Work-in-progress	20,02,666.09	21,33,679.97
Inventories at the beginning of the year:		
Finished goods	21,33,679.97	7,98,900.00
Work-in-progress	21,33,679.97	7,98,900.00
Net (increase) / decrease	1,31,013.88	(13,34,779.97)

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Salaries and wages	65,808.91	41,222.91
Director Remuneration	66,000.00	55,200.00
Total	1,31,808.91	96,422.91

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	₹	₹
Bank Charges	290.26	271.63
Interest Paid on Loan	14,917.95	13,373.59
Total	15,208.21	13,645.22

For NETFLEX HOMES PRIVATE LIMITED

M. D. Kalimuddin

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467



Ehteram Azmi

EHTERAM AZMI
(Director)
DIN: 06390079



NETFLEX HOMES PRIVATE LIMITED
CALCULATION OF DEPRECIATION FOR THE PERIOD ENDED 31.03.2023

Fixed Asset	Gross Block		Accumulated Depreciation				Net Block		
	Balance as at 1st April 2022	Additions/(Disposals)	Balance as at 31st March 2023	Balance as at 1st April 2022	Depreciation charged for the year	Adjusted with Profit & Loss	Balance as at 31st March 2023	Balance as at 1st April 2022	Balance as at 31st March 2023
Tangible Assets									
Furniture	25,966.42		25,966.42	6,721.82	4,981.76	-	11,703.58	19,244.60	14,262.84
Vehicle	2,52,000.00		2,52,000.00	45,621.14	37,362.06	-	82,983.20	2,06,378.86	1,69,016.80
Computer	11,170.50		11,170.50	4,463.45	3,023.03	-	7,486.48	6,707.05	3,684.02
P&M	32,780.37	658.50	33,438.87	5,552.32	5,184.83	-	10,737.15	27,228.05	22,701.72
Total	3,21,917.28	658.50	3,22,575.78	62,358.73	50,551.68	-	1,12,910.41	2,59,558.55	2,09,665.37

For NETFLEX HOMES PRIVATE LIMITED

Md. K. Kalimuddin

Ehteram Azmi

(Signature)

MOHAMMAD KALIMUDDIN
 (Director)
 DIN -07482467

EHTERAM AZMI
 (Director)
 DIN: 06390079



Netflex Homes Pvt. Ltd.

10. CALCULATION OF DEFERRED TAX ASSET/LIABILITY FOR THE AY-2023-24

Description	(Rupees in hundreds)
WDV AS PER COMPANIES ACT, 2013	2,09,665.37
WDV AS PER INCOME TAX ACT, 1961	2,76,484.65
Timing Difference	66,819.28
TAX Effect on above	17,373.01
Deferred Tax Asset B/F (Rs.)	13,757.35
Deferred Tax Assets Created During the year (Rs.)	3,615.66

For NETFLEX HOMES PRIVATE LIMITED

M. Kalimuddin

Ehteram Azmi

MOHAMMAD KALIMUDDIN
(Director)
DIN -07482467



EHTERAM AZMI
(Director)
DIN: 06390079



Significant Accounting Policies and Notes on Accounts

Company Overview

Netflex Homes Private Limited was incorporated on 03rd June 2016 under the Companies Act, 2013.

1. Significant Accounting Policies

1.1 Basis of Preparation of Financial Statements

The Financial Statements has been prepared in accordance with Indian Generally Accepted Accounting Principles in India ("GAAP") under the historical cost convention on an accrual basis except for certain financial instruments which are measured at fair value. GAAP consists of the provisions of the Companies Act, 2013 along with the Guidelines issued by SEBI and the mandatory accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government in consultation with the National Advisory Committee on Accounting Standards and also as per other pronouncements issued by Institute of Chartered Accountants of India. The Accounting Policies have been consistently applied by the company and are consistent with those used in previous years except where a newly issued Accounting Standard is initially adopted or a revision to an existing accounting standard requires change in accounting policy in use and its appropriate disclosure is done as per AS-1.

1.2 Use of Estimates

The presentation of financial statements is in conformity with generally accepted accounting principles which requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's best knowledge of current events and actions, the Company may undertake it in future; actual results ultimately may differ from the estimates. Any revision to accounting estimates is recognized prospectively in future prospects. These changes in estimates are reflected in financial statements and if material is also disclosed in the notes to the financial statements.

1.3 Cash and Cash Equivalent

Cash comprises cash in hand and balances with banks. Cash Equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments are readily convertible into known amounts of cash and which are subject to insignificant risk of changes of value.

1.4 Revenue Recognition

As per AS-9, Sales are accounted for on the basis of passing of title to the goods. Sales comprise of sale price of goods including excised duty but exclude trade discount and GST. All other incomes have been recorded on accrual basis.

1.5 Provisions and Contingent Liabilities

As per AS-29, A provision is recognized when an enterprise has a present obligation as a result of past event; it is possible that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each Balance Sheet and adjusted to reflect the current best estimates. When there is no reliable estimate made, a disclosure is made as contingent liability. The disclosure of contingent liability is also made when there is any present or possible obligation that may, but probably will not, require an outflow of resources.



Md. Kalimuddin

Mohammad Kalimuddin
(DIN: 07482467)

Ehteram Azmi

Ehteram Azmi
(DIN: 06390079)

1.6 Tangible & Intangible Assets including Capital Work-in-Progress

As per AS-10, Tangible Assets are stated at cost, less accumulated depreciation and impairment, if any. Direct cost is capitalized until the tangible assets are put to use. Capital work in progress comprises the cost of fixed assets that are not yet ready for their intended use at the reporting date. Intangible assets if any, are recorded at consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.7 Depreciation and Amortization

As per AS-6, Depreciation on Fixed Assets is provided on the written down value method on the reducing value of the assets each year. Depreciation for assets purchased or sold during the current reporting period are proportionately charged on day basis. All assets costing individually Rs. 5000/- and below are fully depreciated in the year of addition.

1.8 Impairment of Assets

The company has put all its significant fixed assets to an impairment test at the balance sheet date. If there is an indication that an asset may be impaired based on internal/external factors, the management determines the recoverable amount of the assets (or where applicable, of cash generating unit to which asset belongs) as, the higher of its net selling price and its value in use. An impairment loss is recognized whenever the carrying amount of an asset or a cash generating unit exceeds its recoverable amount and accounting is done as per the guidelines laid down by "AS-28". During the year ended 31st March, 2023, there is no such loss.

1.9 Inventories

As per AS-2, Inventories are valued at the lower of cost or net realizable value. Basis of determination of cost remains as follows:

- (a) Raw material, packing material, Stores & Spares: Moving Weighted Average Basis
- (b) Work-in-progress: Cost of Input plus Overhead upto the stage of completion
- (c) Finished Goods: Cost of Input plus Appropriate Overhead

1.10 Investments

Investments, as per AS-13, that are readily realizable and are intended to be held for not more than one year from the reporting date are classified as "Current investments". All other investments are classified as "Non-current investments". Current investments are stated at the lower of cost and fair value. Long term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of non-current investments. Investments in Subsidiaries, Joint Ventures and Associates are held for long term and valued at cost reduced by diminution of permanent nature therein, if any. No profit or losses of subsidiaries are accounted for.

1.11 Income Tax & Deferred Tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.



M. D. Kalimuddin

Mohammad Kalimuddin
(DIN: 07482467)

Ehteram Azmi

Ehteram Azmi
(DIN: 06390079)

1.12 Cash Flow Statement

As per AS-3, 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.

1.13 Leases

As per AS-19, Lease under which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Such assets acquired are capitalized at fair value of the asset or present value of the minimum lease payments at the inception of the lease, whichever is lower. Lease payments under operating leases are recognized as an expense on a straight-line basis in the Consolidated Statement of Profit and Loss over the lease term. For the current financial year, the company has no operating or financial lease.

1.14 Segment Reporting

The Company identifies primary segments based on the pre-dominant sources of risk effects and returns depending on organization and of the management and internal financial reporting system. As stated in AS-17, The operating segments are the segments for which separate financial information are available and operating profit/loss there from are evaluated regularly by the management for allocation of resources and assessment of performance. Revenue, expenses, assets and liabilities which relate to the company as a whole which are not allocable to segments on direct and/or reasonable basis have been included under "unallocated revenue/expenses/assets/liabilities".

There being only one 'business segment' and 'geographical segment', the segment information is not provided.

1.15 Government Grants

The Company recognizes government grants only when there is reasonable assurance that the conditions attached to them shall be complied with, and the grants will be received. As in AS-12, Government grants related to depreciable assets are treated as deferred income and are recognized in the Consolidated Statement of Profit & Loss on a systematic and rational basis over the useful life of the asset. Government grants related to revenue are recognized on a systematic basis in the Consolidated Statement of Profit & Loss over the periods necessary to match them with the related costs which they are intended to compensate.

1.16 Employee Benefit Expenses

As per AS-15, Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

1.17 Foreign Currency Transactions

Transactions in foreign currencies are recognized at rate of overseas currency ruling on the date of transactions. Gain / Loss arising on account of rise or fall in overseas currencies vis-a-vis reporting currency between the date of transaction and that of payment is charged to Statement of Profit & Loss. Receivables/payables (excluding for fixed assets) in foreign currencies are translated at the exchange rate ruling at the yearend date and the resultant gain or loss, is accounted for in the Statement of Profit & Loss. Increase / decrease in foreign currency loan on account of exchange fluctuation are debited / credited to Statement of profit and loss. Impact of exchange fluctuation is separately disclosed in notes to accounts. For the Current Financial Year 2022-23 no such transactions have taken place.



M. D. Kalimuddin

Mohammad Kalimuddin
(DIN: 07482467)

Ehteram Azmi

Ehteram Azmi
(DIN: 06390079)

1.18 Earnings Per Share(EPS)

As per AS-20, Basic Earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

Particulars	31.03.2023 (Rs. in Hundreds)	31.03.2022 (Rs. in Hundreds)
Profit After Tax (PAT)	1,25,204.42	11,173.20
Weighted Average Number of outstanding equity shares	11108	11108
Earnings Per Share (EPS)	11.27	1.01

1.19 Related Party Disclosures

As per AS-18, Related Party Transactions are transfer of resources or obligations between related parties, regardless of whether or not a price is charged. Related Parties means parties which are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions. The disclosures in the notes to accounts as stated in AS-18, are made below:

A. KEY MANAGEMENT PERSONNEL:

1. Ehteram Azmi(Director)
2. Mohammad Kalimuddin(Director)
3. Amroz Azmi (Director)

B. ENTERPRISES OVER WHICH KEY MANAGEMENT PERSONNEL EXERCISE SIGNIFICANT INFLUENCE:

1. Richmond Plaza Pvt Ltd.
2. Anandadhara Homes Pvt Ltd.
3. Newatia Infrastructures Pvt Ltd.
4. Richmond Enclave Pvt Ltd.
5. Netflix Outsourcing Pvt Ltd.
6. EA Buildcom Pvt Ltd.

C. DISCLOSURE OF TRANSACTION BETWEEN REPORTING ENTERPRISES AND RELATED PARTY AND THE STATUS OF OUTSTANDING AS ON 31ST MARCH 2023:

Particulars	2022-23	2022-23	2021-22	2021-22
	Key Management personnel	Enterprise having Significant influence	Key Management personnel	Enterprise having Significant influence
i) Director Remuneration	66,000.00	-	55,200.00	-
ii) Advance / Loan Taken:	-	-	-	-
Opening(a)	-	48,00,000	-	48,00,000
Taken during the year(b)	-	-	-	-
Interest Paid(c)	-	-	-	-
Repaid during the year(d)	-	-	-	-
Closing(a+b+c-d)	-	48,00,000	-	48,00,000

1.20 Financial Ratios

The ratios required to be disclosed as per amended Schedule III has been provided below:

Sl. No.	Ratios	Results
---------	--------	---------



M. D. Kalimuddin
Mohammad Kalimuddin
(DIN: 07482467)

Ehteram Azmi
Ehteram Azmi
(DIN: 06390079)

1	Current Ratio	<u>Current Assets</u> <u>Current Liabilities</u>	27,48,780.62 / 24,60,970.18	1.12
2	Debt-Equity Ratio	<u>Debt (Borrowings)</u> <u>Equity / Shareholders Fund</u>	1,60,529.68 / 3,54,319.15	0.45
3	Debt Service Coverage Ratios	<u>Net operating Income (EBIT)</u> <u>Debt Service (Principal + Int)</u>	1,80,266.98 / 1,60,529.68	1.12
4	Return on Equity Ratio	<u>Net Income (PAT)</u> <u>Shareholders' Equity</u>	1,25,204.12 / 3,54,319.15	35.34%
5	Inventory Turnover	<u>Revenue from Operations</u> <u>Average Inventory</u>	16,80,001.58 / (20,02,666.09 + 21,33,679.97)/2	0.81 days
6	Trade Receivables Turnover Ratio	<u>Net Credit Sales</u> <u>Average Accounts Receivable</u>	NA	NA
7	Trade Payables Turnover Ratio	<u>Total Purchase</u> <u>Average Trade Payables</u>	13,48,025.18 / (22,92,452.47 + 21,67,225.98)/2	0.60 days
8	Net Capital Turnover Ratio	<u>Revenue from Operations</u> <u>Shareholders' Equity</u>	16,80,001.58 / 3,54,319.15	4.74
9	Net Profit Ratio	<u>Net Profit after Tax</u> <u>Revenue from Operations</u>	1,25,204.42 / 16,80,001.58	0.07
10	Return on Capital Employed	<u>Earnings Before Interest & Tax</u> <u>Capital Employed</u>	1,80,266.98 / (29,75,819.01 - 24,60,970.18)	35.01%
11	Return on Investment	<u>Net Profit</u> <u>Cost of Investment</u>	NA	NA

1.21 Corporate Social Responsibility

Corporate Social Responsibility is covered under Section 135 of the Companies Act, 2013. It states that any company which has a Net Worth of more than Rs. 500 crore OR turnover of more than Rs. 1,000.00 crore OR Net Profit of more than Rs. 5.00 crore, must apply 2% of its average net profits of 3 years immediately preceding the current financial year. Since the company does not fall into any of the categories mentioned, it has not allocated any funds for CSR activities for the year ended on 31st March, 2023.

In terms of our attached report of even date
For V K SHAW & CO
Chartered Accountants
FRN No: 333288E

Vishal Kumar Shaw
VISHAL KUMAR SHAW
PROPRIETOR
ACA, M No:311716



Place: ASANSOL
Date: 24/08/2023

For and on Behalf of Board
NETFLEX HOMES PRIVATE LIMITED

Ehteram Azmi *M. O. Kalimuddin*
(EHTERAM AZMI) (MOHAMMAD KALIMUDDIN)
Director Director
(DIN: 06390079) (DIN: 07482467)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR- 4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAFNC2547K		
Name	NETFLEX HOMES PRIVATE LIMITED		
Address	RAILPAR , asansol , Railpar S.O (Bardhaman) , Nuni (B) , BARDHAMAN , 32-West Bengal , 91-INDIA , 713302		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	445694400280322
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		51,28,323
	Book Profit under MAT, where applicable	2	51,28,323
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	13,33,364
	Interest and Fee Payable	5	13,33,364
	Total tax, interest and Fee payable	6	16,27,570
	Taxes Paid	7	16,27,572
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 0	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+) Tax Payable / (-) Refundable (17-18)	19	0

This return has been digitally signed by NETFLEX HOMES PRIVATE LIMITED in the capacity of Managing Director having PAN AJGPA1705M from IP address 47.11.209.83 on 28-Mar-2022 DSC Sl.No & Issuer 24784048 & 24784048CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR code




AAFNC2547K06445694400280322fec7379f73a8ecd1afbf75915c071b62c00728fb


DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR- 4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAFCN2547K		
Name	NETFLEX HOMES PRIVATE LIMITED		
Address	0 , JYOTINAGAR SHAKESPEARE SARANI NEAR WEBEL IT PARK , ASANSOL , ASANSOL , 32-West Bengal , 91-INDIA , 713341		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	880555071291222
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,18,24,210
	Book Profit under MAT, where applicable	2	20,57,454
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	32,89,495
	Interest and Fee Payable	5	5,01,533
	Total tax, interest and Fee payable	6	37,91,028
	Taxes Paid	7	1,95,794
	(+) Tax Payable / (-) Refundable (6-7)	8	(+) 35,95,230
Accreted Income & Tax Details	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
		(+) Tax Payable / (-) Refundable (12-13)	14
<p>This return has been digitally signed by <u>NETFLEX HOMES PRIVATE LIMITED</u> in the capacity of <u>Director</u> having PAN <u>BJAPA9514M</u> from IP address <u>103.218.237.233</u> on <u>29-Dec-2022</u> DSC S1.No & Issuer <u>86659807109731</u> & <u>86659807109731CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u></p>			
System Generated			
Barcode/QR code			
AAFCN2547K06880555071291222d9932082cf2a99669db4923e38796e9c250ff498			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAFNC2547K		
Name	NETFLEX HOMES PRIVATE LIMITED		
Address	JYOTINAGAR SHAKESPEARE SARANI NEAR WEBEL IT PARK, ASANSOL, Kanyapur S.O, Kanyapur (B) , BARDHAMAN , 32-West Bengal, 91-INDIA, 713341		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	605203741311223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,89,85,702
	Book Profit under MAT, where applicable	3	1,80,26,698
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	52,81,823
	Interest and Fee Payable	6	7,91,429
	Total tax, interest and Fee payable	7	60,73,252
	Taxes Paid	8	3,81,824
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 56,91,430
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>EHTERAM AZMI</u> in the capacity of <u>Director</u> having PAN <u>AJGPA1705M</u> from IP address <u>103.103.3.195</u> on <u>31-</u> <u>Dec-2023 17:23:30</u> at <u>ASANSOL</u> (Place) DSC Sl.No & Issuer <u>5296172</u> & <u>24784048CN=e-</u> <u>Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAFNC2547K06605203741311223b25865531268f1966c50113fa96dd4625ad44b51		
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