


| 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 | AAICM2869C | | |
| Name | MSD ENCLAVE PROJECTS PRIVATE LIMITED | | |
| Address | 8, FT. LT. TAPAN CHOWDHURY AVENUE, Kalighat S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700026 | | |
| Status | 7-Private company | Form Number | ITR-6 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 443452581261023 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 33,82,286 |
| | Total Income | 2 | 0 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 0 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 0 |
| | Taxes Paid | 8 | 0 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | 0 |
| 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>SUBHASISH CHOWDHURY</u> in the capacity of <u>Director</u> having PAN <u>AETPC4467J</u> from IP address <u>49.37.37.75</u> on <u>26-Oct-</u> <u>2023 14:32:43</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>3589194</u> & <u>22647110CN=e-Mudhra</u> <u>Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN</u> | | | |
| System Generated Barcode/QR Code |  AAICM2869C0644345258126102319dad048f2314d80e7e76e0e81b70039d234c6b7 | | |
| <u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u> | | | |

To the Members of
MSD Enclave Projects Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying Standalone financial statements of **MSD Enclave Projects Private Limited, situated at 8 Lake Avenue, Kolkata-700026**, which comprise the Standalone balance sheet as at **March 31, 2023**, and the Standalone Statement of Profit and Loss, for the year then ended, and notes 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2023**, and its other comprehensive loss, changes in equity 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 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 opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



In terms of SA 701, and based on our audit we report that there are no Key Audit Matters to be reported for the year under review.

Information other than the financial statements and auditors' report thereon: -

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we will 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 identified above when it becomes available 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.

When we read the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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 are 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 scepticism 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Company since.
 - (a) It is not a Subsidiary or holding company of a public Company;
 - (b) Its Paid-up share capital and reserves and surplus are not more than Rs. 1 Crore as at the balance sheet date;
 - (c) Its total borrowings from Banks and financial institutions are not more than Rs. 1 Crore at any time during the year; and
 - (d) Its turnover for the year is not more than Rs. 10 Crore during the year.
2. **(A)** 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 (including other comprehensive income), standalone Statement of the Cash flows dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act.



(e) On the basis of the written representations received from the directors as on **March 31, 2023** taken on record by the board of directors, none of the directors is disqualified as on **March 31, 2023** from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and it has no borrowings from banks and financial institutions is less than 10 Crores at any time during the year, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matter to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act as amended, we report that section 197 is not applicable to a private limited company. Hence reporting as per section 197(16) is not required.

(B) 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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

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

d. (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies incorporated in India to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding Company or its subsidiary companies incorporated in India or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary companies incorporated in India from any persons or entities, including foreign entities ("Funding parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary companies incorporated in India shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or
- Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures as 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 (d)(i) and (d)(ii) contain any materials miss-statement.

For GARGARI & ASSOCIATES
(Chartered Accountants)
FRN. 329540E



Gargari

Debasis Gargari
Proprietor

Mem No.-303434

UDIN: 22303434BCENHD2020

Place: Kolkata

Date: 04-09-2023

MSD Enclave Projects Pvt. Ltd.
8, Lake Avenue, Kolkata-700026

Computation of Income for the Assessment Year 2023-2024
PAN- AAICM2869C

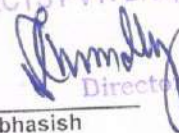
| Particulars | Amount(Rs.) | Amount(Rs.) |
|--|-------------|-------------|
| A) Income from Business | | (3,382.29) |
| Profit Before tax | | - |
| Add : Loss arising from Property settlement | | (3,382.29) |
| Add: Depreciation as per Companies Act | - | - |
| | | (3,382.29) |
| Less: Depreciation as per Income Tax Act Act | | 1,110.28 |
| | | (4,492.56) |
| Tax on Above Income | | - |
| Add: Cess @ 4% | | - |
| Income tax payable | | - |

MAT Tax

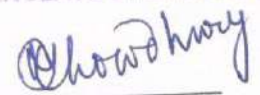
| | | |
|---------------------------------------|------------|------------|
| Profit as per Profit and Loss Account | | (3,382.29) |
| Tax on Above | | - |
| Add: Educational Cess @4% | | - |
| Tax Payable | | - |
| Add: Interest u/s 234A, B, C | | - |
| Total Tax Payable | | - |
| Less: TDS | | - |
| Less : Advance Tax | | - |
| Payable under 115JB | Refundable | |

for MSD Enclave Projects Pvt. Ltd.

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.


Director

Subhasish
Chowdhury
DIN 00994159


Director

Mou Chowdhury

DIN 00994309

MSD Enclave Projects Pvt. Ltd.

8, Lake Avenue, Kolkata-700026

BALANCE SHEET AS AT 31ST MARCH 2023

(₹ in Thousand)

| Particulars | Note No | As at 31st March, 2023 | As at 31st March, 2022 |
|---|---------|------------------------|------------------------|
| I EQUITY AND LIABILITIES | | | |
| (1) Shareholders funds | | | |
| (a) Share capital | 1 | 300.00 | 300.00 |
| (b) Reserves & surplus | 2 | (21,167.35) | (17,784.78) |
| (2) Non-current liabilities | | | |
| (a) Long term borrowings | 3 | 38,436.30 | 38,517.99 |
| (b) Differ Tax Liabilities | 4 | 5.02 | 4.73 |
| (3) Current liabilities | | | |
| (a) Trade payables | 5 | | |
| A. Total outstanding dues of micro enterprises and small enterprises and | | - | - |
| B. total outstanding dues of creditors other than micro enterprises and small enterprises | | 3,159.98 | 2,532.81 |
| (b) Other Current liabilities | 6 | 361.82 | 363.14 |
| (c) Short-term provision | 7 | 525.79 | 525.79 |
| | | 21,621.55 | 24,459.67 |
| II ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Property, Plant & Equipment | | | |
| (i) Tangible assets | 8 | 2.78 | 2.78 |
| (b) Other non-current assets | 9 | 23.40 | 23.40 |
| (2) Current assets | | | |
| (a) Inventories | 10 | - | - |
| (b) Trade receivable | 11 | 22.50 | 22.50 |
| (c) Cash and cash equivalents | 12 | 160.83 | 757.29 |
| (d) Deferred Tax (assets) | 13 | - | - |
| (e) Short term loans and advances | 14 | 21,412.05 | 23,653.71 |
| | | 21,621.55 | 24,459.67 |
| Significant Accounting Policies | 23 | | |
| Additional Notes to Financial Statement | 24 | | |

In terms of our report of even date

For **Gargari & Associates**

Chartered Accountants

FRN-329540E



(Debasish Gargari)

Proprietor

M.No- 303434

UDIN-23303434BGWIDT8025

Place:Kolkata

Date: 04-09-2023

Gargari

for **MSD Enclave Projects Pvt. Ltd.**

MSD ENCLAVE PROJECTS PVT. LTD.

| | |
|--|--|
| _____ Director Subhasish Chowdhury DIN 00994159 | _____ Director Mou Chowdhury DIN 00994309 |
|--|--|

MSD Enclave Projects Pvt. Ltd.
8, Lake Avenue, Kolkata-700026

Profit and Loss Statement for the year ended 31st March 2023

(₹ in Thousand)

| Particulars | Note No | As at 31st March, 2023 | As at 31st March, 2022 |
|--|---------|------------------------|------------------------|
| I. Revenue from operations | 15 | - | - |
| II. Other Income | 16 | - | - |
| III. Total Income (I+II) | | - | - |
| IV. EXPENSES | | | |
| a) Construction Cost | 17 | 1,224.32 | 254.00 |
| b) Change in Inventories of stock in trade | 18 | - | - |
| c) Employee benefit expense | 19 | 1,299.00 | 408.00 |
| d) Finance Cost | 20 | 755.00 | 939.32 |
| e) Depreciation & Amortization Expense | 21 | - | 41.93 |
| f) Other Expenses | 22 | 103.97 | 1,666.15 |
| Total Expenses | | 3,382.29 | 3,309.41 |
| Profit/(loss) before exceptional and extraordinary item or tax (I-IV) | | (3,382.29) | (3,309.41) |
| VI. Exceptional Items (Loss arising from settlement of property against dues & other litigation) | | - | 17,311.36 |
| VII. Profit/(loss) before extraordinary item or tax (V-VI) | | (3,382.29) | (20,620.77) |
| VIII Extra ordinary Items (Profit/Loss) before Tax | | - | - |
| Tax Expense: | | | |
| (1) Current tax | | - | - |
| (2) MAT Credit entitlement | | - | - |
| (2) Deferred tax | 4 | 0.29 | 8.89 |
| IX. Profit/(Loss) for the period of continuing operation (VII-VIII) | | (3,382.57) | (20,629.65) |
| X. Profit/(Loss) from discontinued operations. | | - | - |
| XI. Tax expense for discontinued operation | | - | - |
| XII. Profit/(Loss) from discontinued operations after tax (X-XI) | | - | - |
| XIII Profit/(Loss) for the period (IX+XII) | | (3,382.57) | (20,629.65) |
| XIV Earning per equity share: | | | |
| (1) Basic | | (1.13) | (6.88) |
| (2) Diluted | | (1.13) | (6.88) |
| Significant Accounting Policies | 23 | | |
| Additional Notes to Financial Statement | 24 | | |

In terms of our report of even date

For Gargari & Associates
Chartered Accountants

FRN. 329540E
M. No. 303434
FRN. 329540E

(Debasis Gargari)
Proprietor

M.No- 303434

UDIN-23303434BGWIDT8025

Place:Kolkata

Date: 04-09-2023

for MSD Enclave Projects Pvt. Ltd.

MSD ENCLAVE PROJECTS PVT. LTD.

Subhasish Chowdhury
Director

Subhasish Chowdhury
DIN 00994159

Mou Chowdhury
Director

Mou Chowdhury
DIN 00994309

MSD Enclave Projects Pvt. Ltd.
8, Lake Avenue, Kolkata-700026

| | | | |
|----|--|----------------------------------|----------------------------------|
| 8 | Property, Plant & Equipment - Refer separate sheet for details | <u>2,775.69</u> <u>2.78</u> | <u>2,775.69</u> <u>2.78</u> |
| 9 | Other Non-Current Assets | | |
| | Security Deposits | <u>23,400.00</u> <u>23.40</u> | <u>23,400.00</u> <u>23.40</u> |
| 10 | Inventories - | | |
| | Land Bank | <u>-</u> | <u>-</u> |
| | (Valued at lower of cost and net realizable value) | <u>-</u> | <u>-</u> |
| 11 | Trade Receivable - Refer schedule 11(a) for details | | |
| | Unsecured Considered good | <u>22,500.00</u> <u>22.50</u> | <u>22,500.00</u> <u>22.50</u> |

Notes :-

a) No trade receivables are due from directors or other officers of the company or any of them either severally or jointly with any other person. Further, no trade receivables are due from firms or private companies in which any director is a partner, a director or a member.

| | | | |
|----|---|--|--|
| 12 | Cash & Cash Equivalents | | |
| | Cash in Hand (As certified by the management) | 1,60,187.58 | 5,32,187.58 |
| | Balances with schedule banks in current account | | |
| | HDFC Bank Ltd - R B Avenue-1046 | 639.66 | 56,924.36 |
| | HDFC Bank Ltd - 8539 | - | 28,729.75 |
| | HDFC LA - 4425 | - | 1,39,447.40 |
| | | <u>160.83</u> | <u>757.29</u> |
| 13 | Deferred Tax (Assets) | | |
| | Opening Balance | - | 4,156.39 |
| | Add: During the year | - | (8,886.58) |
| | | <u>-</u> | <u>-</u> |
| 14 | Short-term Loan & Advances | | |
| | Advances - (Considered Good) | 2,08,81,708.57 | 2,31,23,372.57 |
| | (Receivable in cash or in kind or for value to be received) | | |
| | MAT Credit Entitlement | - | - |
| | TDS & Income Tax | <u>5,30,337.00</u> <u>21,412.05</u> | <u>5,30,337.00</u> <u>23,653.71</u> |

For Gargari & Associates
Chartered Accountants
FRN-329540E
M. No. 303434
FRN-329540E
(Debasis Gargari)
Proprietor
M. No. 303434
UDIN-23303434BGWIDT8025
Place: Kolkata
Date: 04-09-2023

for MSD Enclave Projects Pvt. Ltd.

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.


 Director
 Subhasish Chowdhury
 DIN 00994159


 Director
 Mou Chowdhury
 DIN 00994309

Director

MSD Enclave Projects Pvt. Ltd.
8, Lake Avenue, Kolkata-700026

Notes forming part of Standalone Financial Statements -
Schedule- 4 (a) Ageing for trade payables - current outstanding as at March 31, 2023 is as follows :-

(□ in Thousand)

| Particulars | 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 | |
| Trade payables | | | | | | |
| MSME | - | - | - | - | - | - |
| Others | - | 14,05,320.00 | 17,54,659.00 | - | - | 31,59,979.00 |
| Disputed dues - MSME | - | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - | - |
| | - | 14,05,320.00 | 17,54,659.00 | - | - | 31,59,979.00 |
| Accrued expenses | | | | | | 31,59,979.00 |

* MSME as per the Micro, Small and Medium Enterprises Development Act,2006.

Schedule- 4 (a) Ageing for trade payables - current outstanding as at March 31,2022 is as follows :-

(□ in Thousand)

| Particulars | 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 | |
| Trade payables | | | | | | |
| MSME | - | - | - | - | - | - |
| Others | - | 25,32,809.00 | - | - | - | 25,32,809.00 |
| Disputed dues - MSME | - | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - | - |
| | - | 25,32,809.00 | - | - | - | 25,32,809.00 |
| Accrued expenses | | | | | | 25,32,809.00 |

* MSME as per the Micro, Small and Medium Enterprises Development Act,2006.

Schedule- 11(a) Ageing for trade receivables - current outstanding as at March 31,2022 is as follows :-

(□ in Thousand)

| Particulars | Not due | Outstanding for following periods from due date of payment. | | | | Total |
|--|---------|---|------------------|-----------|-------------------|-----------|
| | | Less than 6 months | 6 months -1 year | 1-2 years | More than 3 years | |
| Undisputed trade receivables - Considered good | - | - | - | - | - | - |
| Undisputed trade receivables - Considered doubtful | - | - | - | - | - | - |
| Disputed trade receivables - Considered good | - | - | - | - | 22,500.00 | 22,500.00 |
| Disputed trade receivables - Considered doubtful | - | - | - | - | 22,500.00 | 22,500.00 |
| Trade receivable - Unbilled | - | - | - | - | - | 22,500.00 |

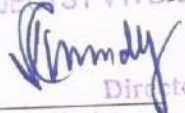
* Ageing for trade receivables - current outstanding as at March 31,2021 is as follows :-

(□ in Thousand)

| Particulars | Not due | Outstanding for following periods from due date of payment. | | | | Total |
|--|---------|---|------------------|-----------|-------------------|-----------|
| | | Less than 6 months | 6 months -1 year | 1-2 years | More than 3 years | |
| Undisputed trade receivables - Considered good | - | - | - | - | - | - |
| Undisputed trade receivables - Considered doubtful | - | - | - | - | - | - |
| Disputed trade receivables - Considered good | - | - | - | 22,500.00 | - | 22,500.00 |
| Disputed trade receivables - Considered doubtful | - | - | - | 22,500.00 | - | 22,500.00 |
| Trade receivable - Unbilled | - | - | - | - | - | - |

In terms of our report of even date
For Gargan & Associates
Chartered Accountants
FRN: 329348E
M.No. 308434
FRN: 329348E
Subhasis Gargan
Proprietor
M.No- 308434
UDIN-23303434BGWIDT8025
Place:Kolkata
Date: 04-09-2023

MSD ENCLAVE PROJECTS PVT. LTD. for MSD Enclave Projects Pvt. Ltd. MSD ENCLAVE PROJECTS PVT.


Director
Subhasish Chowdhury
DIN 00994159


Director
Mou Chowdhury
DIN 00994309

MSD Enclave Projects Pvt. Ltd.
8, Lake Avenue, Kolkata-700026

NOTES TO FINANCIAL STATEMENT

(₹ in Thousand)

| Note No | Description | As at 31st March, 2023 | As at 31st March, 2022 |
|---------|---|------------------------|------------------------|
| 15 | Revenue from Operation | - | - |
| | Sales of Flat | - | - |
| 16 | Other Income | - | - |
| | Mis. Income | - | - |
| 17 | Construction Cost | - | - |
| | Purchase | 12,24,320.00 | 2,54,000.00 |
| | Repairing Work | 1,224.32 | 254.00 |
| 18 | Change in Inventories of finished goods, work in progress and stock in trade | - | 3,59,90,113.26 |
| | Opening Land Bank | - | 3,59,90,113.26 |
| | Less : Closing Land Bank | - | - |
| 19 | Employee Benefit Expense | 7,20,000.00 | 3,60,000.00 |
| | Director remuneration | 5,79,000.00 | 48,000.00 |
| | Salary & Wages to Casual Labour | 1,299.00 | 408.00 |
| 20 | Finance Cost | 755000.00 | 9,39,319.00 |
| | Interest on Loan | 755.00 | 939.32 |
| 21 | Depreciation & Amortised Expense | - | 41,931.11 |
| | Depreciation | - | 41.93 |
| 22 | Other Expense | | |
| | Administrative | 15,000.00 | 15,000.00 |
| | Audit fees | - | 2,25,106.00 |
| | Bank Charges | - | - |
| | Brokerage & Commission | 13,999.85 | 1,19,440.00 |
| | General Expense | - | - |
| | Interest on Duties & Taxes | - | 8,35,040.00 |
| | Legal & Filing Fees | 70,000.00 | 3,500.00 |
| | Office Expense | - | 1,750.00 |
| | Printing & stationery | - | 750.00 |
| | Professional & Consultancy Charges | 4,366.00 | 5,700.00 |
| | Rate & Taxes | 600.00 | 1,800.00 |
| | ROC Expenses | - | - |
| | Sundry Balances written off | - | - |
| | Trade Licence | - | 4,58,068.89 |
| | Loss on Sale of Car | - | 1,666.15 |
| | | 103.97 | 1,666.15 |

for MSD Enclave Projects Pvt. Ltd.

For Gargari & Associates
Chartered Accountants



UDIN-23303434BGWIDT8025
Place: Kolkata
Date: 04-09-2023

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

Director
Subhasish Chowdhury
DIN 00994159

Director
Mou Chowdhury
DIN 00994309

Direct

MSD Enclave Projects Private Limited
8, Lake Avenue, Kolkata-700026
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH 2023

| Particulars | Gross Block As on 01-04-2022 | Addition During the Year | Sales/ deletion in the year | Gross Block As on 31-03-2023 | Depreciation For the Year | | Carrying Amount Charging to P/L Account | Net Block As on 31-03-2023 | Net Block As on 31-03-2022 |
|----------------------|------------------------------------|--------------------------------|-----------------------------------|------------------------------------|---------------------------------|---------------------|--|----------------------------------|----------------------------------|
| | | | | | As on 01-04-2022 | As on 31-03-2023 | | | |
| 2-Computer & Printer | 35,956.00 | - | - | 35,956.00 | 33,180.31 | - | - | 2,775.69 | 2,775.69 |
| TOTAL | 35,956.00 | - | - | 35,956.00 | 33,180.31 | - | - | 2,775.69 | 2,775.69 |

- 1 Depreciation has been calculated based on useful life as contemplated in Part C of Schedule II of the Companies Act 2013
- 2 In respect of assets whose useful life has been expired at the beginning of the years, has been retain to the extent of 5% of the Gross Value of the assets and the remaining carrying amount has been charged to P/L Account
- 3 The company follows the rate of depreciation as calculated following the mechanism provided in schedule II of the Companies Act 2013 assuming resedule value of the assets @5%

In terms of our report of even date

For Gargari And Associates
 Chartered Accountants



M.No. 303434
 UDIN-23303434BGWIDT8025
 Place: Kolkata
 Date: 04-09-2023

MSD ENCLAVE PROJECTS PVT. LTD.

Subhasish Chowdhury
 Director

Director
 Subhasish Chowdhury
 DIN 00994159

MSD ENCLAVE PROJECTS PVT. LTD.

Mou Chowdhury
 Director

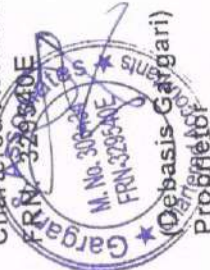
Director
 Mou Chowdhury
 DIN 00994309

M/S MSD ENCLAVE PROJECTS PRIVATE LIMITED
8 Lake Avenue Kolkata-700026

Statement of Depreciation as per Income Tax Act, 1961 for the year ended 31st March, 2023

| Note - 27 | As on | Additions | | Rate of | Depre. | As on |
|--------------------|------------|-----------|----------|---------|----------|----------|
| | | Above | Below | | | |
| Particulars | 01.04.2022 | 180 Days | 180 Days | Depre. | Amount | 1,665.41 |
| Computer & Printer | 2,775.69 | - | - | 0.40 | 1,110.28 | 1,665.41 |
| | 2,775.69 | - | - | | 1,110.28 | 1,665.41 |

For Gargari And Associates
Chartered Accountants



M.No- 303434
UDIN-23303434BGWIDT8025
Date: 04-09-2023
Place: Kolkata

MSD ENCLAVE PROJECTS PVT. LTD.

Subhasish Chowdhury
Director

Director
Subhasish Chowdhury
DIN 00994159

MSD ENCLAVE PROJECTS PVT. LTD.

Mou Chowdhury
Director

Director
Mou Chowdhury
DIN 00994309

M/S MSD Enclave Projects Pvt. Ltd.
8 Lake Avenue, Kolkata-700026

Note - 14

(□ in Thousand)

| Particulars | As at 31st March, 2023 | |
|--|------------------------|--------------|
| | Amount (Rs.) | Amount (Rs.) |
| Balance of Deferred Tax as on 01.04.2022 | | (4,730.19) |
| Add/(Less): Defered Tax Liab Created/(reversed) during the period | | (288.67) |
| Balance of Defered Tax Liabilities as on 31.03.2023 | | (5,018.86) |

| Particulars | Amount (Rs.) | Amount (Rs.) |
|--|--------------|--------------|
| Depriciation as per Companies Act | - | |
| Depreciation as per Income Tax Act | 1,110.28 | |
| Timing Difference due to Depreciation Creating | (1,110.28) | |
| Hence Deferred Tax Liability | | (288.67) |

For Gargari And Associates
Chartered Accountants
FRN: 329540E



Debasis Gargari
Director

M.N.30344

UDIN-23303434BGWIDT8025

Date: 04-09-2023

Place: Kolkata

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

Subhasish Chowdhury
Director

Director
Subhasish
Chowdhury
DIN 00994159

Mou Chowdhury
Director

Director
Mou
Chowdhury
DIN 00994309

Director

MSD ENCLAVE PROJECTS PVT LTD

8 Lake Avenue, Kolkata - 700026

STATEMENT OF ADVANCES RECEIVED FOR THE FINANCIAL YEAR-2022-2023

Annexure-B

| Advances Received | | | | | | |
|-------------------|---------------------------------------|--------------------|---------|----------|--------------------|---------------|
| SL | Particulars | Opening | Payment | Addition | Closing | Remarks |
| 1 | Aniruddha Banerjee(Sacntion Expn & E | 50,000.00 | - | - | 50,000.00 | B L Shah |
| 2 | Aniruddha Banerjee(Electricity) | 3,21,914.00 | - | - | 3,21,914.00 | 37 Kabir Road |
| | | 3,71,914.00 | | | 3,71,914.00 | |

for MSD Enclave Projects Pvt. Ltd.

For Gargari And Associates
Chartered Accountants

FRN: 329540E



Debasis Gargari
Proprietor

Membership No. 303434

UDIN-23303434BGWIDT8025

Place : Kolkata

Date: 04-09-2023

MSD ENCLAVE PROJECTS PVT. LTD.

MSD ENCLAVE PROJECTS PVT. LTD.

Subhasish Chowdhury
Director

Director
Subhasish
Chowdhury
DIN 00994159

Mou Chowdhury
Director

Director
Mou Chowdhury
DIN 00994309

MSD ENCLAVE PROJECTS PVT LTD

8 Lake Avenue, Kolkata - 700026

STATEMENT OF LONGTERM BORROWINGS FOR THE FINANCIAL YEAR-2022-2023

Annexure-A

| LONG TERM BORROWINGS | | | | | | |
|----------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
| SL | Particulars | Opening | Payment | Addition | Closing | Remarks |
| 1 | Jodh Subh Traders Pvt Ltd | 70,00,000.00 | 70,00,000.00 | - | - | 37 Kabir Road |
| 2 | Prestige Traders Pvt Ltd | 16,00,000.00 | 16,00,000.00 | - | - | 37 Kabir Road |
| 3 | Jagrati Heights Pvt. Ltd. | 1,74,34,907.00 | 1,74,34,907.00 | - | - | 37 Kabir Road |
| 4 | Shomuk Engineering & Consultancy Services | 23,80,000.00 | - | - | 23,80,000.00 | 37 Kabir Road |
| 5 | Shomuk Engineering & Consultancy Services | 15,50,000.00 | - | - | 15,50,000.00 | B L Shah |
| 6 | MSD Construction | 2,90,000.00 | - | - | 2,90,000.00 | Office |
| 7 | Jagrati Heights Pvt. Ltd. | 5,000.00 | 5,000.00 | - | - | Office |
| 8 | Dynamic Chemical India | 70,00,000.00 | 6,79,500.00 | 6,79,500.00 | 70,00,000.00 | Krunamoyee |
| 9 | Loan From Subhashish Chowdhury(Directors) | 12,58,079.12 | 1,32,690.00 | 2,60,90,907.00 | 2,72,16,296.12 | B L Shah |
| | | 3,85,17,986.12 | 2,68,52,097.00 | 2,67,70,407.00 | 3,84,36,296.12 | |

for MSD Enclave Projects Pvt. Ltd.

For Gargari And Associates

Chartered Accountants



Proprietor

Membership No. 303434

UDIN-23303434BGWIDT8025

Place : Kolkata

Date: 04-09-2023

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

Subhashish Chowdhury
Director

Mou Chowdhury
Director

Director
Subhashish Chowdhury
DIN 00994159

Director
Mou Chowdhury
DIN 00994309

MSD ENCLAVE PROJECTS PVT LTD

8 Lake Avenue, Kolkata - 700026

STATEMENT OF ADVANCES PAID FOR THE FINANCIAL YEAR-2022-2023

Annexure-C

| SL | Particulars | Advances Received | | | | Closing | Remarks |
|----|--|-----------------------|---------------------|--------------------|-----------------------|---------|---------|
| | | Opening | Payment | Addition | | | |
| 1 | Advances to Arvind Pandey | 15,000.00 | - | - | 15,000.00 | | |
| 2 | Advances to Mau Chowdhury | 8,72,241.00 | 7,17,600.00 | - | 1,54,641.00 | | |
| 3 | Advances to Saumas Mercantiles Pvt. Ltd. | 18,00,000.00 | - | - | 18,00,000.00 | | |
| 4 | Advances to MSD Con | 1,34,00,990.57 | 2,55,929.00 | 2,35,658.00 | 1,33,80,719.57 | | |
| 5 | Advances to Abhijit Manna | 20,000.00 | - | - | 20,000.00 | | |
| 6 | Advances to MSD Con Lake Market | 9,76,661.00 | - | - | 9,76,661.00 | | |
| 7 | MSD Reality | 60,38,480.00 | 17,22,070.00 | 2,18,277.00 | 45,34,687.00 | | |
| 8 | Advances to Bhaskar Halder | - | - | - | 37,500.00 | | |
| | | 2,31,23,372.57 | 26,95,599.00 | 4,53,935.00 | 2,08,81,708.57 | | |

for MSD Enclave Projects Pvt. Ltd.

For Gargari And Associates

Chartered Accountants

FRN: 329540E

Gargari & Associates

No. 38, Park Street

Kolkata - 700016

Debasis Gargari

Proprietor

Membership No. 303434

Place : Kolkata

UDIN-23303434BGWIDT8025

Date: 04-09-2023

FRN: 329540E

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

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MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

MSD ENCLAVE PROJECTS PRIVATE LIMITED
8, Lake Avenue, Kolkata-700026

Note - 25

Significant Accounting Policies & Additional Notes to the Accounts.

Backgorund

M/S. MSD Enclave Projects Pvt. Ltd. is a Company limited by shares, incorporated and domiciled in India. The Company is engaged in Real Estate Business at 8, Lake Avenue, Kolkata-700026.

Note 1. Significant Accounting Policies

1.1. Statement of Compliance: -

These financial statements comply, in all material aspects, with Indian Accounting Standards (Ind ASs) notified under section 133 of the Companies Act, 2013. The Financial statements are prepared in accordance with the relevant presentational requirements of the Act.

1.2. Basis of the preparation: -

These financial statements have been prepared on accrual and going concern basis, in accordance with the generally accepted accounting principles in India under the historical cost convention.

1.3. Property, Plant and Equipment: -

Property, plant and equipment is stated at historical cost net of accumulated depreciation and accumulated impairment loss, if any. Historical cost includes expenditure that are directly attributable to the acquisition of the items, including borrowing cost in case of qualifying assets. Subsequent costs are included in the asset's carrying amount or recognized as a separate sheet, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other expenses for repairs and maintenance are charged to the statement of profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the statement of Profit and Loss.

Depreciation is provided under WDV method based on estimated useful life prescribed under Schedule II to the Companies Act, 2013.



1.4. Inventories: -

Inventories of Finished Goods are stated at cost or net realizable value whichever is lower.

1.5. Income Taxes: -

Income Tax expenses for the year comprises of current and deferred tax. Current tax is the expected tax payable on the taxable income for the year using the applicable tax rates and any adjustments to taxes in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

1.6. Revenue Recognition: -

Revenue is mainly derived from Real Estate Business.

- All the significant risks and rewards of ownership in the goods are transferred to buyer,
- There is no continuing managerial involvement with the goods,
- The amount of revenue can be measured reliably and
- It is probable that future economic benefits will flow to the Company.

1.7. Borrowing Costs: -

Interest and other borrowing costs attributable to qualifying assets are capitalized. Other interest and borrowing costs are charged to the statement of Profit & Loss.

Additional Notes to the Accounts

Note 26.

2.1. There are no contingent liabilities - Nil

2.2. Dues to Micro, small & Medium Enterprises - Nil

2.3. Additional Regulatory Information - Given below under the heads of ratios.

2.4. The company had been facing litigations between Directors regarding company ownership and land kept as inventory owned by the company. The matter was in court against title sute No. 447 of 2018 pending before the Ld. Court of the 8th Civil Judge (Senor Division) at Alipore, an appeal and an application against an order passed in the said suit , being F.M.A.T No. 444 of 2018 and CAN No. 2912 of 2018, pending before the Hon'ble High Court at Calcutta, and further, a suit being Title Suit No. 328 of 2018, pending before the Ld. Court of the 7th Civil Judge (Senor Division) at Alipore. As part of settlement process agreed between the parties, the land shown as inventory was settled/transferred in favour of Maruti Nandan Pandey and Shweta Pandey(Directors and Lender to the company) for settlement of their total dues Rs. 1,86,78,751.00 . The settlement was reached as the directors/lenders were also expecting returns out of the said inventory/loan.



Ratios

| SL No | Ratio | Numerator | Denominator | Explanation | Current Year | Previous Year |
|-------|--|---|--|---|--------------|---------------|
| 1 | Current ratio (in times) | Total current assets | Total current liabilities | 17.95 No explanation required | 5.86 | 7.14 |
| 2 | Debt equity ratio (in times) | Debt consists of borrowings and lease liabilities | Total equity | -16.39 No explanation required | -1.84 | -2.2 |
| 3 | Debt service coverage ratio (in times) | Earning for debt Service = Net Profit after taxes + Non-cash adjustments. | Debt Service = Interest and lease payments + Principal repayments. | -79.60 There was a loss arising from settlement of property against dues & other litigation in the FY-2021-22 | -4.48 | -21.96 |
| 4 | Return on equity ratio (in %) | Profit for the year less preference dividend (if any) | Average Total equity | -83.60 There was a loss arising from settlement of property against dues & other litigation | -11.28 | -68.77 |
| 5 | Trade receivable turnover ratio (in times) | Revenue from operations | Average Trade receivables. | No explanation required | 0 | 0 |
| 6 | Trade Payable turnover ratio (in times) | Cost of equipment and software licences+Other expenses. | Average Trade payables | 195.59 Trade payable efficiency increased due to moratorium as interest on loan was not paid during the period and working capital was used to pay the creditors | 466.66 | 157.87 |



| | | | | | | |
|----|---------------------------------------|---------------------------------------|--|--|-------|-------|
| 7 | Net Capital turnover ratio (in times) | Revenue from operations | Average working capital (I,e, Total current assets less total current liabilities) | No explanation required | 0 | 0 |
| 8 | Net Profit ratio (in %) | Profit for the year | Revenue from operations | No explanation required | 0 | 0 |
| 9 | Return on capital employed (in %) | Profit before tax and finance costs. | Capital employed =Net worth+Lease liabilities Deferred tax liabilities. | -86.32 There was a loss arising from settlement of property against dues & other litigation in the FY-2021-22 | -0.15 | -1.09 |
| 10 | Return on Investment (in %) | Income generated from invested funds. | Average invested funds in treasury investments. | NA | NA | NA |

2.4. Key Management Personnel

- a) Subhasish Chowdhury
- b) Surojit Chakravartti

2.5 Related Party Disclosure :- If Reported

2.7. Negative Net worth and going concern in terms of the Act :-

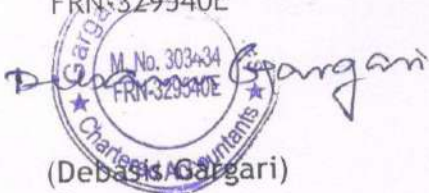
The Company is engaged in Real estate Business. For the last two years the company does not have any operations and is on the lookout for new business opportunities. The management feels that the Going Concern concept of the company will not be impacted as the Directors and Shareholders of the Company has infused funds by way of debt reflected as long Term borrowings, much in excess of the Negative Net Worth which can be termed as quasi-equity. Further the promoters of the company have very strong net worth and financial stability, and they have agreed to infuse capital in the event of any defaults. In view of the above, the management feels that the company will continue as a going concern.



2.8. Previous years figures have been regrouped or rearranged wherever necessary.

Signed in terms of our report of even date

For **Gargari Associates**
Chartered Accountants
FRN-329540E



(Debasis Gargari)
Proprietor
M.No. 303434
UDIN-23303434BGWIDT8025
Place-Kolkata
Date-04-09-2023

For MSD Enclave Projects Pvt. Ltd.

MSD ENCLAVE PROJECTS PVT. LTD. MSD ENCLAVE PROJECTS PVT. LTD.

A handwritten signature in blue ink, appearing to read 'Subhasish Chowdhury'. Below the signature, the word 'Director' is printed in blue.

Director
Subhasish Chowdhury
DIN-00994159

A handwritten signature in blue ink, appearing to read 'Mou Chowdhury'. Below the signature, the word 'Director' is printed in blue.

Director
Mou Chowdhury
DIN-00994309