

**INDEPENDENT AUDITORS' REPORT**

TO THE MEMBERS OF,

SOUMITA REALTY & INFRASTRUCTURE PVT. LTD.

CIN : U45400WB2015PTC206452

KOLKATA.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED ("the Company")**, which comprise the Balance Sheet as at March 31, 2023 and the Statement of Profit and Loss and Cash Flow Statements for the year then ended and a summary of the 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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2023**, and its Profit for the period ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; and design and implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view 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

"Gangotri Apartment", 3rd Floor, Flat 400
3, Radhika Charan Chatterjee Lane
P.O. & P.S. : Uttarpara, Hooghly - 712258





Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date subject to Note 29 and further subject to the following:

- a. The Company has delayed in preparation of its audited financials and filling of the same.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. The Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of subsection (11) of section 143 of the Act (hereinafter referred to as the 'Order') are not applicable to the Company for the reporting year.
2. As required by Section 143(3) of the Act and subject to our reservations expressed under the para-wise Opinion above, 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 Balance Sheet, Statement of Profit and Loss dealt with by this report are in agreement with the books of account of the Company;
 - (d) In our opinion, the aforesaid financial statements comply with the applicable 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, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) As per MCA notification dated 13.6.2018, reporting on the adequacy of the internal financial controls over financial reporting of the Company and the operative effectiveness of such controls is not applicable to the Company; and
 - (g) With respect to the other matters to be included in the Auditors' 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) There is no impact of any pending litigation on its financial position in its financial statements;


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- (ii) Based on the examination of the books and records of the Company and information and explanations given to us by the management, the Company is not required to make any provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, as required on long term contracts; and
- (iii) As per the books and records so produced, the Company is not required to transfer any amounts to the Investor Education and Protection for Fund as at March 31, 2023.

For CA Himansu Kumar Adhikary
Chartered Accountants


CA Himansu Kumar Adhikary
(Membership no. **055706**)



Kolkata
Dated :

UDIN: 24055706BKETZ87018

Soumita Realty & Infrastructure Pvt. Ltd.

CIN : U45400WB2015PTC206452

Balance Sheet as at 31st March, 2023

(Rs. in Lakhs)

Particulars	Note No	31st March 2023 (Amount in ₹)	31st March 2022 (Amount in ₹)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1.00	1.00
(b) Surplus	3	(11.50)	(10.92)
(2) Non-current liabilities			
(a) Long-term borrowings	4	186.96	-
(a) Deferred tax liability (net)	5	-	-
(c) Other Long Term Liabilities	6	10.39	10.39
(3) Current liabilities			
(a) Short-term borrowings	7	0.39	-
(b) Trade payables	8	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		3.99	12.24
(b) Other current liabilities	9	509.64	509.38
(c) Short-term provisions	10	-	-
Total		700.87	522.09
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	11	-	-
(b) Non-current investments	12	-	-
(c) Long term loans and advances	13	257.37	211.89
(2) Current assets			
(a) Inventories	14	314.25	299.21
(b) Trade receivables	15	15.40	7.00
(c) Cash and cash equivalents	16	6.98	0.17
(d) Short-term loans and advances	17	106.87	3.82
Total		700.87	522.09

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For CA Himansu Kumar Adhikary
Chartered Accountants

For & On Behalf of the Board

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED



M.No.: '055706
Date:-
Place:- Kolkata

Handwritten signature of Amitabh Roy
Amitabh Roy
DIN : 0988930

Date:-
Place:- Kolkata

Handwritten signature of Akash Jalan
Akash Jalan
DIN : 00853414
DIRECTOR

UDIN : 24055706BKETZ&7018

Soumita Realty & Infrastructure Pvt. Ltd.

CIN : U45400WB2015PTC206452

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

(Rs. in Lakhs)

Particulars	Note No.	2022 - 23 (Amount in ₹)	2021 - 22 (Amount in ₹)
Revenue from operations	18	8.40	7.00
Other income	19	-	0.10
Total Income		8.40	7.10
<u>Expenses:</u>			
Purchase of Materials & Others	20	15.03	1.37
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21	(15.03)	(1.37)
Employee benefit expense	22	-	-
Financial costs	23	0.44	-
Depreciation and amortisation cost	24	-	-
Other expenses	25	8.53	7.44
Total expenses		8.98	7.44
Profit before tax		(0.58)	(0.34)
Tax expense:			
(1) Current tax	5	-	-
(2) Deferred tax			
Profit from the period		(0.58)	(0.34)
Profit/(Loss) for the period		(0.58)	(0.34)
Earning per equity share:	26		
Face value per equity shares Rs.10/- fully paid up.		(0.00)	(0.00)
(1) Basic		(0.00)	(0.00)
(2) Diluted		(0.00)	(0.00)

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For CA Himansu Kumar Adhikary
Chartered Accountants

For & On Behalf of the Board
SOU MITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

M.No.: '055706
Date:-
Place:- Kolkata



UDIN: 24055706BKET287018

Amitabh Roy
DIN : 0988930

Date:-
Place:- Kolkata

Akash Jalan
DIN : 00853414
DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.

CIN : U45400WB2015PTC206452

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2023	For the year ended March 31, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	(0.58)	(0.34)
Adjustments for:		
Depreciation and amortisation expense	-	-
(Profit) / Loss on redemption of investments	-	-
Interest and other income on investments	-	-
Interest expenses	0.44	-
Appropriation of profits	-	-
Operating profit / (loss) before working capital changes	(0.14)	(0.34)
Changes in working capital:		
Increase / (Decrease) in trade payable	(8.25)	(8.85)
Increase / (Decrease) in long term borrowing	180.00	(0.46)
Increase / (Decrease) in short term borrowing	0.39	(492.94)
Increase / (Decrease) in provisions	-	-
Increase / (Decrease) in other current liabilities	0.26	488.01
(Increase) / Decrease in long term loan and advances	(45.48)	-
(Increase) / Decrease in short term loan and advances	(96.09)	18.40
(Increase) / Decrease in trade receivables	(8.40)	(7.00)
(Increase) / Decrease in inventories	(15.03)	3.18
	7.40	0.35
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	7.26	0.00
Less: Taxes paid	-	-
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	7.26	0.00
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible / intangible assets	-	-
(Increase) / Decrease in long term loan and advances	-	-
(Increase) / Decrease in non current investments	-	-
(Profit)/Loss on redemption of investments	-	-
Dividend/ bank interest received	-	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest expenses	(0.44)	-
Funds borrowed	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(0.44)	-
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	6.82	0.00
Cash and Cash equivalents at beginning period (Refer Note 14)	0.17	0.16
Cash and Cash equivalents at end of period (Refer Note 14)	6.98	0.17
D. Cash and Cash equivalents comprise of		
Cash on hand	0.04	0.04
Balances with banks		
In current accounts	2.94	0.13
In Fixed Deposits	4.00	-
Total	6.98	0.17

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date

For CA Himansu Kumar Adhikary
Chartered Accountants

M.No.: '055706

Date:-

Place:- Kolkata

UDIN: 24055706BKET287018

For & On Behalf of the Board

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR
Amitabh Roy
DIN : 0988930

DIRECTOR
Akash Jalan
DIN : 00853414
Date:-
Place:- Kolkata

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

CIN NO: U45400WB2015PTC206452

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

Note 1 :

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A) SIGNIFICANT ACCOUNTING POLICIES

- 1) The Financial Statements have been prepared in accordance with Historical Cost Convention, the accounting principles generally accepted in India including applicable Accounting standards specified u/s 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts), 2014 and the relevant provisions of the Companies Act, 2013
- 2) The Accounts has been prepared on the concept of going concern basis.
- 3) **Non-Current Assets & Depreciation**
Property, Plant and Equipment (if any) are capitalised at cost inclusive of legal and/or installation expenses. Intangible Assets (if any) are stated at cost of acquisition, including any cost attributable for bringing the same in its working condition less accumulated amortisation.
- 4) **Depreciation and Amortisation**
As the company doesn't possess any Property, Plant & Equipment, depreciation was not required to be provided
- 5) **Revenue from Operations**
Revenue from construction services are recognised when all significant risks and rewards of work assigned are transferred to the customers and a reasonable expectation of the collection of the outstanding sale consideration, if any, from the customer exists.

Other Items of Income are accounted as and when the right to receive arises.
- 6) **Employee Benefits**
Employees Benefit of Short Term Nature are recognised as expenses as and when it accrues. Long Term and Post employment Benefit are recognised as expenses as and when it accrues.
- 7) **Tax on Income**
 - a) Current Tax is determined as per the amount of tax payable in respect of taxable income for the year.
 - b) Deferred Tax (if any) arising on account of timing difference and which are capable of reversal in one or more subsequent periods is recognised using the tax rates and tax laws that have been enacted or substantively enacted.
- 8) **Provisions**
Provisions are recognised when there is present obligation as a result of past events and its probable outflow can be reasonably estimated. Provisions are not discounted to their present value and are based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current estimates.

Contingent Liabilities, if any, are disclosed by way of Notes.

B) NOTES ON ACCOUNTS

- 1) Sundry Creditors/Debtors Balances are subject to confirmations by the parties.
- 2) The company is a small and medium sized company (SMC) as defined in the general instructions in respect of Accounting Standards notified under Companies Act, 2013 Accordingly the company has complied with Accounting Standards as applicable to such Companies.
- 3) The company has no employees hence the revised Accounting Standard (AS) 15 Employees Benefits notified under the Companies (Accounting Standards) Rules 2006 is not applicable.
- 4) The company has no suppliers covered under " The Micro, Small and Medium Enterprises (Development) Act given in accordance with Section 22 of the said Act could not be given.
- 5) **Related Party Disclosures in terms of AS 18**
List of Related Parties
 - (i) Names of Key Mangement Personnel (KMP) and their relatives
 - (a) Amitabh Roy Director
 - (b) Akash Jalan Addl. Director
 - (ii) **Enterprises over which KMP or relatives of such persons can exercise significant Influence:**
 - (a) Well Homes Projects Pvt Ltd Company
 - (b) Soumita Construction Pvt Ltd Company
 - (c) Soumita Projects Pvt Ltd Company
 - (d) Bellagio Projects Private Limited Company
- 6) Previous years figures have been regrouped/rearranged wherever considered necessary.



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.

CIN: U45400WB2015PTC206452

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

(Rs. in Lakhs)

Particulars	31st March, 2023	31st March, 2022
Authorised share capital	5.00	5.00
Issued, subscribed & paid-up share capital	1.00	1.00
Share holding pattern and details		
Shareholder	% holding	No. of shares
Amitabh Roy	50%	5,000
Akash Jalan	50%	5,000
Total share capital	1.00	1.00

Note 2.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31st March, 2023	31st March, 2022
Equity shares at the beginning of the year	0.10	0.10
Add: Shares issued during the current financial year	-	-
Equity shares at the end of the year	0.10	0.10

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Shares held by promoters at the end of the year 31st March 2023				% Change during the year
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	
1	Amitabh Roy	0.05	50%	20%
2	Sunil Kumar Roy	-	0%	30%
3	Akash Jalan	0.05	50%	50%
	Total	0.10	100%	100%

Shares held by promoters at the end of the year ending 31st March 2022				% Change during the year
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	
1	Amitabh Roy	0.07	70%	-
2	Sunil Kumar Roy	0.03	30%	-
	Total	0.10	100%	-

Note 3: Surplus

(Rs. in Lakhs)

Particulars	31st March, 2023	31st March, 2022
Opening balance	(10.92)	(10.57)
Add:- Profit for the year	(0.58)	(0.34)
Total	(11.50)	(10.92)

Note 4 : Long-term borrowings

(Rs. in Lakhs)

Particulars	31st March, 2023	31st March, 2022
Loans and advances from related parties:		
Well Homes Projects Pvt. Ltd.	6.96	-
Loans and advances from Body Corporates		
ASL Marketing Pvt. Ltd.	180.00	-
Bhomiya Vyapaar Pvt. Ltd.	-	-
TOTAL	186.96	-

Note 5: Deferred tax liability

(Rs. in Lakhs)

Particulars	31st March, 2023	31st March, 2022
Opening balance		
Total reversible timing difference in books maintained as per Companies Act 2013		
Depreciation as per Companies Act 2013		
Total reversible timing difference in books maintained as per Income Tax Act 1961		
Depreciation as per Income Tax Act 1961		
Net reversible timing difference (1) - (2)		
Deferred tax asset recognised for the year		
Add : Deferred tax income/(expense)		
Total	-	-



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

Particulars	(Rs. in Lakhs)	
	31st March, 2023	31st March, 2022
Advance from Customers	10.39	10.39
TOTAL	10.39	10.39

Particulars	(Rs. in Lakhs)	
	31st March, 2023	31st March, 2022
Loans and advances from related parties:		
Amitabh Roy	0.39	-
TOTAL	0.39	-

Particulars	(Rs. in Lakhs)	
	31st March, 2023	31st March, 2022
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	3.99	12.24
Total	3.99	12.24

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment		
	Less than 1 year	1-2 years	2-3 years
(i) MSME			
(ii) Others	0.02	0.53	3.44
(iii) Disputed dues- MSME			
(iv) Disputed dues - Others			

Trade Payables ageing schedule: As at 31st March 2022

Particulars	Outstanding for following periods from due date of payment		
	Less than 1 year	1-2 years	2-3 years
(i) MSME			
(ii) Others	0.44	0.30	11.50
(iii) Disputed dues- MSME			
(iv) Disputed dues - Others			

Particulars	(Rs. in Lakhs)	
	31st March, 2023	31st March, 2022
Statutory Dues:		
TDS	2.61	2.40
Other Dues:		
Audit Fees payable	0.10	0.05
Other Liabilities		
Deferred Revenue (Income received in advance)	506.68	506.68
Interest Payable	0.25	0.25
Total	509.64	509.38

Particulars	(Rs. in Lakhs)	
	31st March, 2023	31st March, 2022
Provision for income tax		
Total	-	-



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.
Note 11 :- Property, plant & equipments as on 31st March, 2023
 (As per the Companies Act, 2013)

Tangible Assets	Gross Block			Accumulated Depreciation		Net Block			
	As On 01st April, 2021	Additions	Deductions	Total	As On 01st April, 2021	For The Year	Deductions	As At 31st March, 2022	As At 31st March, 2021
TANGIBLE ASSETS									
Electrical installations				-				-	-
Plant & machinery				-				-	-
Computers				-				-	-
Telephone system				-				-	-
Office equipments				-				-	-
Furniture & fixtures				-				-	-
Air conditioners				-				-	-
Factory building				-				-	-
Vehicles				-				-	-
INTANGIBLE ASSETS									
Software development				-				-	-
Total									
Figures of previous year									



Soumita Realty & Infrastructure Private Limited

[Signature]
 DIRECTOR

Soumita Realty & Infrastructure Private Limited

[Signature]
 DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.
CIN : U45400WB2015PTC206452
Notes Forming Part of Balance Sheet

Note 12 : Non current investment

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
	Quoted investments		
	Equity based mutual fund		
	Debt based mutual fund	-	-
	Total	-	-

All above investments are carried at cost
12.1 Other disclosures

- (a) Aggregate cost of quoted investment
(b) Aggregate market value of quoted investments
(c) Aggregate amount of unquoted investments
(d) Aggregate provision for diminution in value of investment

Note 13 : Long term loans and advances

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
I)	Security deposit		
	a) Unsecured, considered good		
II)	Other loans & advances		
	Advance against Joint Venture Agreement	257.37	211.89
	Total	257.37	211.89

Note 14 : Inventories*

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Finished goods		
2	Semi finished goods		
3	Raw material		
4	Stores & packing	314.25	299.21
5	Construction Work-in-Progress		
	*Valued at lower of cost and net realizable value		
	Total	314.25	299.21

Note 15 : Trade receivables

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Outstanding for more than six months		
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
2	Others		
	a) Secured, considered good	15.40	7.00
	b) Unsecured, considered good		
	c) Doubtful		
	Total	15.40	7.00

Trade Receivables ageing schedule as at 31st March, 2023

Particulars	(Rs. in Lakhs)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	15.40					15.40
(ii) Undisputed Trade receivables - considered doubtful						-
(iii) Disputed trade receivables - considered good						-
(iv) Disputed trade receivables - considered doubtful						-

Note 16 : Cash and bank balances

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Cash and cash equivalent		
	Cash in Hand	0.04	0.04
	Sub total (A)	0.04	0.04
2	Bank balances - current accounts		
	AXIS Bank Ltd. A/c No. : 915020028361069	0.13	0.13
	ICICI Bank Ltd. A/c No. : 037105007884	2.82	-
3	Other Bank Balances		
	Fixed Deposit with ICICI Bank	4.00	-
	Sub total (B)	6.94	0.13
	Total [A + B]	6.98	0.17

Note 17 : Short terms loans and advances

		(Rs. in Lakhs)	
Sr. No.	Particulars	31st March, 2023	31st March, 2022
1	Advance Recoverable in cash or in kind or for value to be recovered (Considered Good)	15.46	-
	Other Loan & Advances	0.84	-
	Loan to Related Parties	79.78	1.07
2	TDS Receivable	0.11	0.11
3	Prepaid TDS	-	-
4	Service Tax Input	-	-
5	GST Input	-	-
6	Interest Receivable	2.64	2.64
	Total	99.90	3.82



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.

CIN : U45400WB2015PTC206452

Notes Forming Part of Statement of Profit & Loss

Note 18 : Revenue from operations

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
1	Sales of products (refer sub note 16.1)	-	-
2	Sale of services	8.40	7.00
3	Other operating revenues -	-	-
	Sales are net of Goods & Service Tax (GST)		
	Total	8.40	7.00

Note 19 : Other income

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
	Misc. Income	-	0.10
	Total	-	0.10

Note 20 : Purchase of Materials & Others

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
1	Purchase of Materials & Others (refer sub note 18.1)	15.03	1.37
	Total	15.03	1.37

Note 21 : Change in inventories

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
1	Change in inventories of finished goods		
	Opening stock	-	-
	Closing stock	-	-
	Sub total (a)	-	-
2	Changes in inventories of work-in-progress		
	Opening stock	299.21	302.39
	Less : WIP Written off	-	22.35
	Add : WIP Adjusted	299.21 (15.03)	280.04 20.98
	Add : WIP Adjusted (Op. Balance)	284.18 299.21	301.02 302.39
	Sub total (b)	(15.03)	(1.37)
3	Changes in Inventories of Stock in Trade		
	Opening Stock	-	-
	Closing Stock	-	-
	Sub total (c)	-	-
	Total	(15.03)	(1.37)



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Note 22 : Employment benefit expenses

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
			0
	Total	-	-

* Considered as Related Party Transaction. Refer to note no. 25 for related party disclosure.

Note 23 : Financial cost

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
	Interest on Unsecured Loan	0.44	-
	Total	0.44	-

Note 24 : Depreciation and amortised cost

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
	Total	-	-

Note 25 : Other expenses

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
1	Auditor's Remuneration	0.05	0.05
2	Company Statutory Expenses	3.46	
3	Consultancy Fees	2.50	
4	Donation & Subscription	1.00	
5	Legal Fees	0.32	
6	Legal Expenses	0.03	
7	Professional Tax (Company's)	0.03	
8	Security Service Charges	1.15	-
9	Misc. Expenses	-	7.39
	Total	8.53	7.44

Note 26 : Earning per share

(Rs. in Lakhs)

Sr. No.	Particulars	2022-23	2021-22
1	Net profit after tax	(0.00)	(0.00)
2	Weighted average number of equity shares	10,000	10,000
	Earning per share (face value of Rs.10/-fully paid)	(0.00)	(0.00)



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DIRECTOR

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Soumita Realty & Infrastructure Pvt. Ltd.

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Note 27 : Disclosure as required by Para 20 of Accounting Standard-AS 18 "Related Parties" of the Companies (Accounting Standard) Rules, 2006:-

Names of related parties and description of relationship :

Sr. No.	Name	Relation
1	Amitabh Roy	Director
2	Sunil Kumar Roy	Director
3	Soumita Projects Pvt. Ltd.	Company
4	Soumita Construction Pvt. Ltd.	Company
5	Bellaqio Projects Pvt. Ltd.	Company

Transactions with related parties for the year ended March 31, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Purchase & Labour Charges		Interest Expenses		Salary Expenses	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
1	ASL MARKETING PVT. LTD.			0.44	-		
	Total	-	-	0.44	-	-	-

Closing Balance with related parties for the year ended March 31, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Closing Balance	
		2022-23	2021-22
1	WELL HOMES PROJECTS PVT. LTD.	6.96	-
2	SOUMITA PROJECTS PVT. LTD.	86.75	-
3	ASL MARKETING PVT. LTD.	180.00	-
4	AMITABH ROY	0.39	-
	Total	180.39	-



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.

CIN : U45400WB2015PTC206452

Note : 28 - Financial Ratios forming as part of this Financial Statement

SL. No.	Particulars / Accounting Ratio's	Refer Note	As at 31-03-2022	As at 31-03-2021
(a)	Current Ratio	28.1	0.876	0.59
(b)	Debt Equity Ratio	28.2	(67.760)	(53.64)
(c)	Debt Service Coverage Ratio	28.3	(0.001)	-
(d)	Return on Equity Ratio	28.4	(1.161)	0.04
(e)	Inventory Turnover Ratio	28.5	(0.049)	0.01
(f)	Trade Receivable Turnover Ratio	28.6	4.500	12.00
(g)	Trade Payables Turnover Ratio	28.7	-	-
(h)	Net Capital Turnover Ratio	28.8	(0.800)	(0.71)
(i)	Net Profit Ratio	28.9	(0.069)	(0.05)
(j)	Return on Capital Employed	28.10	(0.068)	(0.17)
(k)	Return on Investment	28.11	(0.581)	(0.17)

Note :

28.1 Current ratio : Current assets / Current liabilities

28.2 Debt Equity ratio : Total Debt / Shareholder's Equity

28.3 Debt Service Coverage Ratio : (Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets/Investment etc.) / (Interest & Lease Payments + Principal Repayments)

28.4 Return on Equity Ratio : Net Profits after taxes — Preference Dividend (if any) / Average

28.5 Inventory turnover : Cost of goods sold / Average Inventory

28.6 Trade Receivables turnover ratio : Net Credit Sales / Average Trade Receivable

28.7 Trade payables turnover ratio : Net Credit Purchases / Average Trade Payables

28.8 Net capital turnover ratio : Net Sales / Working Capital

28.9 Net profit ratio : Net Profit / Net Sale

28.10 Return on Capital employed : Earning before interest and taxes / (Tangible Net Worth + Total Debt + Deferred

28.11 Return on Investment : Profit / Investment



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

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DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

Ravindra
DIRECTOR

Soumita Realty & Infrastructure Pvt. Ltd.
CIN : U45400WB2015PTC206452

9. **Additional Regulatory Info**

(i) **Title deeds of Immovable Property not held in name of the Company**

Relevant line item in Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	whether the deed holder is a promoter, director or relative of promoter/director or	Property held since which	Reasons for not being held in the name of the company
PPE	N.A	0	N.A	N.A	N.A	N.A
Investment property	N.A	0	N.A	N.A	N.A	N.A
PPE retired from active use and held for disposal	N.A	0	N.A	N.A	N.A	N.A
Others	N.A	0	N.A	N.A	N.A	N.A

(ii) **The company doesn't possess any tangible assets and no revaluation was required to be done or has been done based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017**

(iii) **Disclosures in regard to Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person, that are:**

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

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loan and Advances in the nature of loans
Promoters	-	-
Directors	0.39	0.39%
KMPs	-	-
Related Parties	100.22	128.48%

(iv) & (v) **Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)** (Amount in Rs.)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD), following ageing schedule shall be given:

CWIP/ITAUD aging schedule:

CWIP/ITAUD	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-

*Total shall tally with CWIP amount in the balance sheet.

(b) For Capital-work-in progress / Intangible assets under development (ITAUD), whose completion is overdue or has exceeded its cost compared to its original plan :

(Amount in Rs.)

CWIP/ITAUD	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Projects in Progress	-	-	-	-

(vi) **Relationship with struck off companies :**

Name of struck off Company	Nature of transactions with struck off Company	Balance Outstanding	Relationship with struck off company, if any, to be
N.A	Investment in securities	-	
N.A	Receivables	-	
N.A	Payables	-	
N.A	Shares held by struck off company	-	
N.A	Other outstanding balances (to be specified)	-	

(vii) **Registration of charges or satisfaction with Registrar of Companies**

The clause is not applicable

(viii) **Compliance with number of layers of companies**

The company doesn't holds any subsidiary company or companies or neither a subsidiary company to a holding company and thus the same doesn't applies to it.



SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

JK
DIRECTOR

SOUMITA REALTY & INFRASTRUCTURE PRIVATE LIMITED

Aditya S. D.
DIRECTOR