

CAD CAM MANAGEMENT SERVICES PVT LTD.
Rajakatra, 2nd Floor, 167, Netaji Subhash Road, Kolkata - 700007
CIN:U74210WB1988PTC045860

Balance Sheet as at 31st Mar, 22					
Particulars	Note	As at 31st Mar, 22		As at 31st Mar, 21	
		Rs.,00		Rs.,00	
<u>EQUITY AND LIABILITIES :</u>					
Shareholders' Funds :					
Share Capital	2.1	4,326.00		4,326.00	
Reserves and Surplus	2.2	59,273.78	63,599.78	57,111.69	61,437.69
Current Liabilities :					
Short term Borrowings	2.3	10,75,064.32		9,48,677.70	
Other Current Liabilities	2.4	1,16,189.06		11,868.58	
Short term provisions	2.5	1,110.00	11,92,363.38	310.00	9,60,856.28
TOTAL			12,55,963.16		10,22,293.97
<u>ASSETS :</u>					
Non Current Assets :					
Non Current Investment	2.6	14,820.00		14,820.00	
Long Term Loans and Advances	2.7	44,700.00		44,700.00	
Other Non Current Assets	2.8	5.79	59,525.79	14.50	59,534.50
Current Assets :					
Inventories	2.9	10,54,486.86		9,40,245.99	
Cash and Cash Equivalents	2.10	1,40,079.30		21,732.98	
Short Term Loans & Advances	2.11	497.29		776.50	
Other Current Assets	2.12	1,373.93	11,96,437.37	4.01	9,62,759.47
TOTAL			12,55,963.16	-	10,22,293.97

Significant Accounting Policies 1
Notes to Financial Statement 2.1-2.29

The Notes are an integral part of the Financial Statements.

As per our separate report of even date
For J. M. Daga & Co.
Chartered Accountants
FRN No. - 329472E

For and on behalf of Board



J. M. Daga
(J. M. Daga)
Partner
Membership No. 052489
4, Govt. Place (North), Kolkata - 700 001
Dated, The 1st Day of Sep 2022.

Ramesh Chand Singh
Ramesh Chand Singh
DIN : 00260581

Santosh Kumar Singh
Santosh Kumar Singh
DIN : 00268192



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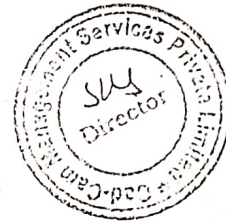
Statement of Profit and Loss for the year ended 31 st Mar, 22			
Particulars	Note	As at 31st Mar, 22 Rs.,00	As at 31st Mar, 21 Rs.,00
REVENUE :			
Other Income	2.13	3,939.46	604.10
TOTAL REVENUE		3,939.46	604.10
EXPENSES :			
Cost of Construction Activities	2.14	1,14,240.87	72,519.70
Changes in Inventories of Construction Activities	2.15	(1,14,240.87)	(72,519.70)
Other Expenses	2.16	246.20	192.24
TOTAL EXPENSES		246.20	192.24
Profit / (Loss) before Tax		3,693.26	411.86
Less : Tax Expenses			110.00
Current Tax		1,000.00	
Income tax for tax for Earlier Year		531.17	
Profit / (Loss) after Tax		2,162.09	301.86
EARNINGS PER SHARE (AS - 20)			
Profit available for Equity Shareholders		2,162.09	301.86
Weighted Avg number of Equity shares		432.60	432.60
Par Value per Equity Shares		10	10
Earnings per share - Basic		5.00	0.70

Significant Accounting Policies 1
Notes to Financial Statement 2.1-2.29

The Notes are an integral part of the Financial Statements.

As per our separate report of even date
For J. M. Daga & Co.
Chartered Accountants
FRN No. - 329472E

For and on behalf of Board



(J. M. Daga)
Partner
Membership No. 052489
4, Govt. Place (North), Kolkata - 700 001
Dated, The 18th Day of Sep 2022.

Ramesh Chand Singh
Ramesh Chand Singh
DIN : 00260581

Santosh Kumar Singh
Santosh Kumar Singh
DIN : 00268192



CAD CAM MANAGEMENT SERVICES PRIVATE LIMITED

167, N.S.Road, Raja Katra, 2nd Floor Kolkata - 700 007

CIN:U74210WB1988PTC045860

Note:1. Significant Accounting Policies

a) Basis of preparation of financial statements

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

b) System of accounting:

- i. The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.
- ii. Financial statements are prepared under the historical cost convention.
- iii. Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date.

c) Recognition of revenue and expenditure:

Revenue/Income (except in case of significant uncertainties) and Cost/Expenditure are generally accounted for on accrual as they are earned or incurred. However, where there is reasonable uncertainty, revenue recognition is postponed till certainty.

Revenue is recognized as per proportionate completion of inventories.

Rental income from assets is recognized for an accrual basis except in case where ultimate collection is considered doubtful.

d) Investments:

Long term Investments are carried at cost. Provision for diminution in value of investments is made if it is other than temporary in nature.

e) Inventories

Work-in-Progress: At lower of cost or net realizable value.

Cost comprises of cost of land and development, material cost including material lying at sites, construction expenses, finance and administrative expenses which contribute to bring the inventory to their present location and condition.

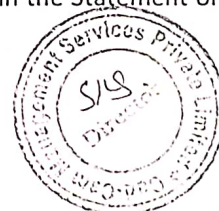
f) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of in cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

g) Employee benefits

The undiscounted amount of Short Term Employee Benefits expected to be paid in exchange of service rendered by the employees is recognized on accrual basis in the Statement of Profit and Loss in the year when the employee actually renders service.

No post-employment benefits are payable to any employee.



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h) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use or sale. Other borrowing costs are recognized as an expense in the year in which they are incurred.

i) Taxation

Current Tax is determined as the amount of tax payable in respect of taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax is recognized subject to consideration of prudence on the basis of timing differences being the differences between taxable income and accounting income that originate in one period and capable of reversal in one or more subsequent periods using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The Deferred Tax Asset is recognized and carried forward only to the extent that there is reasonable certainty that the asset will be realized in future.

j) Provisions, contingent liabilities and contingent assets:

Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the last estimate required to settle an obligation at the year end. These are reviewed every year end and adjusted to reflect the best current estimates.

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and are disclosed by way of notes to the accounts. Contingent assets are neither recognised nor disclosed in the financial statements.

k) Earnings Per Share

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. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



Notes to Financial Statements

Note 2.1 - Share Capital (Equity Shares of Rs.10/- each)

Capital Structure

Authorised

Issued, Subscribed and Paid up

31st Mar, 21		31st Mar, 21	
Rs.,00		Rs.,00	
5,000.00	50,000.00	5,000.00	50,000.00
432.60	4,326.00	432.60	4,326.00

Reconciliation of shares outstanding :

As at the beginning of the year

As at the end of the year

Number	Value	Number	Value
432.60	4,326.00	432.60	4,326.00
432.60	4,326.00	432.60	4,326.00

Shareholder holding more than 5% shares

Ramesh Chand Singh

Rajesh Singh

Aaresh Hotel (P) Ltd

Ram Nihor Mishra

Number	% holding	Number	% holding
128.10	29.61%	128.10	29.61%
110.00	25.43%	110.00	25.43%
80.00	18.49%	80.00	18.49%
77.50	17.91%	77.50	17.91%

Rights, preferences and restriction attaching to shares:-

Each holder of the equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts.

Share held by holding, ultimate holding and associate

The company does not have any holding, ultimate holding or associate

Shares reserved for issue

No Equity Shares have been reserved for issue under option and contracts/commitments for sale of shares/disinvestment as at Balance Sheet date.

Shareholding of promoters

Promotor's Name

Ramesh Chand Singh

Rajesh Singh

Anita Singh

Deep Chand Singh HUF

Umesh Singh

Ramesh Chand Singh HUF

Aaresh Hotels (P) Ltd

Quick Dealers (P) Ltd

No. of Share	% of Total	% Change
12,810	29.61%	Nil
	(29.61%)	Nil
11,000	25.43%	Nil
	(25.43%)	Nil
1,000	2.31%	Nil
	(2.31%)	Nil
580	1.34%	Nil
	(1.34%)	Nil
20	0.05%	Nil
	(0.05%)	Nil
100	0.23%	Nil
	(0.23%)	Nil
8,000	18.49%	Nil
	(18.49%)	Nil
2,000	4.62%	Nil
	(4.62%)	Nil

Figures in bracket are previous years figures.



Notes to Financial Statements

Note 2.2 - Reserves and Surplus

Securities Premium: (As per Last financial statements)

Surplus:

As per last financial statement

Add: Profit for the year

TOTAL

	31st Mar, 21 Rs.,00	31st Mar, 21 Rs.,00
	50,274.00	50,274.00
	6,837.69	6,535.83
	2,162	9,000
	<u>59,274</u>	<u>67,810</u>
		<u>57,111.69</u>

Note 2.3 - Short Term Borrowing

Unsecured Loans (Repayable on Demand)

Body Corporates :

Free of Interest

Bearing Interest

Directors & their relatives

From other related Parties

TOTAL

	53,575.00	53,575.00
	6,51,762.36	6,23,202.58
	3,69,546.76	2,71,900.12
	180.20	-
	<u>10,75,064.32</u>	<u>9,48,677.70</u>

Note 2.4 - Other Current Liabilities

Advance from customers

Statutory Dues

Liabilities for Expenses

TOTAL

	1,01,000.00	-
	8,489.99	4,843.83
	6,699.07	7,024.75
	<u>1,16,189.06</u>	<u>11,868.58</u>

Note 2.5 - Short Term provisions

Provision for Taxation

	1,110.00	310.00
	<u>1,110.00</u>	<u>310.00</u>

Note 2.6 - Non Current Investments

Investment in Equity Instrument:

Unquoted Shares, Non Trade (At Cost, Fully Paid)

Shree Guru Procon (P) Ltd (FV - Rs.10/- each)

TOTAL

	Qty	Amount	Qty	Amount
	1,482.00	14,820.00	1,482.00	14,820.00
	<u>1,482.00</u>	<u>14,820.00</u>	<u>1,482.00</u>	<u>14,820.00</u>

Note 2.7 - Long Term Loans and Advances

(Unsecured, considered good)

Capital Advances against Property

TOTAL

	44,700	44,700.00
	<u>44,700</u>	<u>44,700.00</u>

Note 2.8 - Other Non current Assets

Security Deposit

	5.79	14.50
	<u>5.79</u>	<u>14.50</u>

Note 2.9 - Inventories

(As taken, valued and certified by the management)

Construction Work in progress

TOTAL

	10,54,486.86	9,40,245.99
	<u>10,54,486.86</u>	<u>9,40,245.99</u>

Note 2.10 - Cash and Cash Equivalents

Balances with bank

Cash on hand (As certified by the Management)

TOTAL

	1,39,962.34	21,717.22
	116.96	15.76
	<u>1,40,079.30</u>	<u>21,732.98</u>

Note 2.11 - Short term Loans & Advances

(Unsecured, Considered good)

Income Tax Payments

	497.29	776.50
	<u>497.29</u>	<u>776.50</u>

Note 2.12 - Other Current Assets

(Unsecured, Considered good)

Accrued Bank Interest

	1,373.93	4.01
	<u>1,373.93</u>	<u>4.01</u>

Note 2.13 - Other Income

Interest received

TOTAL

	3,939.46	604.10
	<u>3,939.46</u>	<u>604.10</u>



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Notes to Financial Statements

	<u>31st Mar, 21</u>	<u>31st Mar, 21</u>
	Rs.,00	Rs.,00
Note -2.14 Cost of Construction Activities		
Interest paid	82,751.38	64,568.25
Municipal Tax	5,238.36	997.56
Security Expenses	1,479.41	2,265.60
Salary	5,680.00	4,360.00
Electric charges	36.56	328.29
Printing & Stationery	704.60	-
Labour Charges	11,220.00	-
GST Expenses	24.16	-
Professional fees	7,106.40	-
	<u>1,14,240.87</u>	<u>72,519.70</u>
Note-2.15 Changes in Inventories of Construction Activities		
Opening Stock	9,40,245.99	8,67,726.29
Less: Closing Stock	10,54,486.86	9,40,245.99
	<u>(1,14,240.87)</u>	<u>(72,519.70)</u>
Note 2.16 - Other Expenses		
Rates & Taxes	47.00	46.50
Filing Fees	15.00	10.00
Bank Charges	11.40	0.44
GST Late fees	4.00	39.50
Auditor's Remuneration (Audit Fees)	118.00	70.80
Gst Expenses on Audit Fees	10.80	-
Professional Fees	40.00	25.00
TOTAL	<u>246.20</u>	<u>192.24</u>



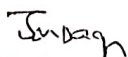
Notes to Financial Statements

	31st Mar, 21 Rs.,00	31st Mar, 21 Rs.,00
Note 2.17. : Comparative Analytical Ratios		
Current Ratio		
Current Assets/Current Liabilities	1	1
Debt Equity Ratio		
Total Debt/Shareholders equity	16.90	15.44
Total Debt = Non current liabilities and current liabilities. Shareholders equity = Share Capital+Reserves & Surplus.		
Debt Service Coverage Ratio		
Earnings available for debt service/Debt service	Note-1	Note-1
Return On Equity		
Net Profit after tax / average share holders equity	0.03	0.00
Average Share holders Equity = Avarage of share holders fund		
Inventory Turnover Ratio		
Sales/Average inventory	Note-2	Note-2
Trade Receivable Turnover Ratio		
Net credit sales/Average account receivable	Note-2	Note-2
Trade Payables Turnover Ratio		
Net credit purchase/Average account payable	Note-2	Note-2
Net Capital Turnover Ratio		
Net sales/Average working capital	Note-2	Note-2
Net Profit Ratio		
Net profit/Net sales	Note-2	Note-2
Return On Capital Employed		
Profit before interest and tax/Capital employed	0.00	0.00
Capital employed = Net worth + Total Debt + Deferred tax liability		
Return On Investment	0.04	0.00
Increasing share holders fund/ Opening Share holders fund		

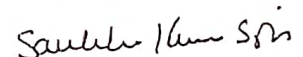
Note 1 : Since the company has interest payment, Ratio is not applicable
Note 2 : Since the company has no Sale,purchase,Trade payable ,hence Ratio is not applicable

As per our Report Annexed
FOR J.M. DAGA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.329472E

For and on behalf of Board


PARTNER
Membership No. 052489





4, GOVT. PLACE (NORTH), KOLKATA - 700 001
DATED, THE 15th DAY OF Sept 2022.

Ramesh Chand Singh
DIN : 00260581

Santosh Kumar Singh
DIN : 00268192



- 2.18 In the opinion of the Board the Current Assets, Loans and Advances are not less than the stated value if realized in ordinary course of business. The provision for all known liabilities is adequate. There is no contingent liabilities except stated, as informed by the Management.
- 2.19 The Company is a Small and Medium Sized Company (SMC) as defined under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Also the Company is a small company as defined u/s 2(85) of Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standard as applicable.
- 2.20 Since there is no trade payable outstanding in the financial statements, hence disclosure under Para FA of "General Instructions for preparation of Balance Sheet" regarding details relating to Micro, Small and Medium Enterprises are not applicable.
- 2.21 During the year under review, commercial dealing in immovable properties is the principle and only business activity of the company. In view of the above, the business of the company falls under a single segment. In accordance with the general classification issued by the Institute of Chartered Accountants of India for Companies operating in single segment, the disclosure requirement as per Accounting Standard-17 on "Segment Reporting" is not applicable to the company. The Company's business is mainly concentrated in similar geographical, political and economical conditions; hence disclosure for geographical segment is also not required.
- 2.22 Related Party Disclosures in accordance with AS - 18:
- i) Key Management Personnel (KMP)
 - a) Ramesh Chand Singh
 - b) Santosh Kumar Singh
 - ii) Relative of KMP
 - a) Rohit Singh
 - b) Anita Singh
 - c) Deepa Singh
 - d) Punita Singh
 - iii) Enterprise where control exists:
 Punita Properties Pvt Ltd

Transactions with related parties:

<u>Particulars</u>	<u>K.M.P</u>	<u>Relative of KMP</u>	<u>Enterprise where Control Exists</u>	<u>Total</u>
Loan taken	70000.00 (15000.00)	0 (0)	170.00 (0)	701700.00 (15000.00)
Interest Paid	17498.22 (6018.75)	18641.25 (13224.50)	10.20 (0)	36149.67 (19243.25)



Repayment of	1749.82	6562.81	0	8312.63
Loan taken	(451.41)	(2991.84)	(0)	(3443.25)

Outstanding Balance

Loan taken	183351.64	186375.32	180.20	369907.16
	(97603.24)	(174296.88)	(0)	(271900.12)

(Figures in brackets are figures for previous year.)

2.23 Details of Benami Property held

The company is not holding any benami property. Accordingly there is no proceeding pending or originated against the company under Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

2.24 Relationship with Struck off Companies

The company has no transaction with any struck off companies under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

2.25 Utilisation of Borrowed funds and share premium

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

- (i) 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
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

2.26 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

- (i) 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,
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries



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2.27 Undisclosed income

The company has no undisclosed income 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.

2.28 Details of Crypto Currency or Virtual Currency

The company has not traded or invested in any crypto or virtual currency during the financial year.

2.29 Previous year's figures have been re - grouped and / or re - arranged wherever found necessary. Figures have been rounded off nearest to hundred rupees or decimal thereof.

For J. M. DAGA & CO.
Chartered Accountants
FRN - 329472E

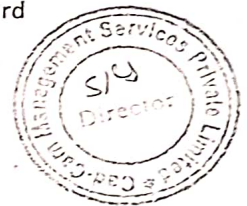
J. M. Daga

(J. M. DAGA)
Partner
Membership No. 052489
4, Govt. Place (North), Kolkata - 700 001.
Dated, The 11th Day of February, 2022.

For and on behalf of Board

Ramesh Chand Singh

Ramesh Chand Singh
DIN : 00260581



Santosh Kumar Singh

Santosh Kumar Singh
DIN : 00268192

