

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	AAFCP7797R		
Name	PRIME REALCON PVT. LTD.		
Address	448 , HEMANTA MUKHOPADHYAY SARANI , BALLYGUNGE LAKES , KOLKATA , 32-West Bengal , 91-INDIA , 700029		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	785429921071122

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		23,58,530
	Book Profit under MAT, where applicable	2	28,27,528
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	6,13,218
	Interest and Fee Payable	5	10,723
	Total tax, interest and Fee payable	6	6,23,941
	Taxes Paid	7	6,24,796
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 860
Accreted Income & Tax Details			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by PRIME REALCON PVT. LTD. in the capacity of Director having PAN AEIPC9889H from IP address 122.163.74.93 on 07-Nov-2022 DSC SI.No & Issuer 21602242 & 21602242CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code



AAFCP7797R067854299210711225e8a189877499a6eb9db20453d89a35dd94e62d7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PRIME REALCON PRIVATE LIMITED

CIN - U45400WB2010PTC156400
448, HEMANTA MUKHOPADHYAY SARANI
KOLKATA – 700 029
Email ID – accounts@ashrayproperties.com
PHONE NO – 033-4064 6064

BOARD REPORT

To

The Members,
Prime Realcon Private Limited
448, Hemanta Mukhopadhyay Sarani
Kolkata 700 029

The Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022

FINANCIAL RESULTS

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Particulars	2021 – 2022 (Rs. '00)	2020 – 2021 (Rs. '00)
Sales & Services	152805.79	143263.07
Profit before Dep., Int. & Tax	34642.85	38800.23
Less: Financial Charges	3577.50	3940.50
Depreciation	2790.08	2790.08
Profit Before Tax	28275.27	32069.65
Less: Provision for Taxation	6250.00	7500.00
Less: Deferred Tax	0.00	0.00
Profit after Tax	22025.27	24569.65
Add: Balance of previous year	78556.53	53986.88
Balance At the end of the year	100581.80	78556.53

Brief description of the Company's working during the year :

During the year the company's sale & services was Rs. 152805.79 (previous year Rs. 143263.07)

Change in the nature of business:

There are no material changes and commitments affecting the financial position of the Company

Dividends

The director has considered the payment of Dividend to shareholders', and that in view of the financial requirement of the company, no dividend has been declared for the year.



Reserves

The Board decides to transfer Rs nil to general reserves.

Changes in Share Capital

During the year under review there are no changes in the Company's Share Capital and promoters share holding.

Directors and Key Managerial Personnel

There is no change in the Directorship or Key Managerial personnel during the year. .

Company's policy relating to Directors Appointment and Discharge of their Duties and Remuneration.

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Declaration of independent Directors

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

Particulars of Employees

In terms of the provisions of Section 217 (2A) of the Companies Act, 1956, read with the Companies (Particulars of Employees) Rules, 1975 as amended, Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of particulars of employees: NIL

Meeting

The Company had 4(Four) Board meetings during the financial year under review. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Details of Subsidiary/Joint Ventures/Associate Companies

The Company does not have any Subsidiary, Joint venture.

AUDITORS:

The Auditors, M/s A. Chachan Associates Chartered Accountants of 18, Rabindra Sarani, Kolkata – 700001, were appointed as statutory auditors of the company in the Annual General Meeting held in 2020 for a period of five years, commencing from Annual General meeting held in 2019 till the conclusion of the Annual general meeting to be held in 2024, subject to ratification by the members at every AGM. The statutory auditors have confirmed their eligibility for appointment.

AUDITORS' REPORT

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

Disclosure of composition of audit committee and providing vigil mechanism.

The provisions of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.



Disclosure about Cost Audit

As per the Cost Audit Orders, Cost Audit is applicable to the Company's account.

Secretarial Audit Report

In terms of Section 204 of the Act and Rules made there under, Secretarial Audit is not applicable to the Company.

Internal Audit & Controls:

The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company.

Risk management policy

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 is annexed as Annexure 1

Deposits

The Company has not accepted any deposit during the year under review. No deposit remained unpaid or unclaimed as the end of the year and there has not been any default in repayment of deposit or payment of interest during the year.

Particulars of loans, guarantees or investments under section 186

There was no loan, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable

Particulars of contracts or arrangements with related parties

During the year The Company has not entered into any agreement or transactions with the related parties

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

During the year, no complaints of sexual harassment were received by the company.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The provisions of Section 134 (m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

Corporate Social Responsibility (CSR)

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:-



- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- c) the directors to the best of their knowledge & ability have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Transfer of Amounts to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to all with whose help, cooperation and hard work the Company is able to achieve the results.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Date : 03.09.2022

Place : Kolkata

PRIME REALCON PVT. LTD.

Chandan Chatterjee

DIRECTOR

CHANDAN CHATTERJEE

Director

DIN: 01654802

PRIME REALCON PVT. LTD.

Abhijit Chakraborty

DIRECTOR

ABHIJIT CHAKRABORTY

Director

DIN: 03334204





To
The Members
Prime Realcon Private Limited

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **Prime Realcon Private Limited** (*"the Company"*) which comprises the Balance Sheet as at March 31, 2022, the 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 (Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit and losses, changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 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

Reporting of Key Audit Matters are not applicable to the Company as it is an unlisted company.

Responsibility of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process





Auditor's Responsibility 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.

Other Matter

Other matters to be reported none

Report on Other Legal and Regulatory Requirements

As required by the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we give in the Annexure A , a statement of matters specified in para 3 and 4 of the order, to the extent applicable to the company.

As required by Section 143(3) of the Act, we report that:

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.

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Except in the case of AS 15 Accounting of Retirement – note no 18 of notes to accounts.
- e. On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the **internal financial controls** over financial reporting of the Company and the operating effectiveness of such controls, since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, 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 matters to be included in the Auditors Report in accordance with the requirement of Section 197(16) of the Act, Remuneration paid by the company to its Directors is in accordance with the provisions of the Act, we report that section 197 is not applicable to the private limited company. Hence reporting as per section 197(16) is not required.





- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief other than as disclosed in the notes to accounts, 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 company to or any persons(s) or entity(ies), including foreign entities (Intermediaries) with the understanding, whether recorded in writing or otherwise, that the intermediaries shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company(Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - v. The management has represented that, to the best of its knowledge and belief other than as disclosed in the notes to accounts, no funds have been received by the company from any persons(s) or entity(ies), including foreign entities (Funding Parties) with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party(Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries .
 - vi. Based on the audit procedures which we consider reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub-clause(i) and (ii) contain any material mis- statement
 - vii. The Company has not declared dividend during the year and also here is no unpaid dividend at the end of the financial year.

For A. CHACHAN & ASSOCIATES
(Firm Reg. No. 321006E)
CHARTERED ACCOUNTANTS

Kolkata
Date 3,September, 2022



A. Chachan

(A. Chachan)
M. No. 025111
PROPRIETOR



PRIME REALCON PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2022

Particulars	Notes No.	Rs. in '00		Rs. in '00	
		As at 31March	2022	As at 31March	2021
I. EQUITY AND LIABILITIES					
Shareholders' Funds					
Share Capital	2	1000.00		1000.00	
Reserves and Surplus	3	100581.80		78556.53	
			101581.80		79556.53
Non-Current liabilities					
Long Term Borrowings	4	98708.85		95489.10	
			98708.85		95489.10
Current liabilities					
Trade Payables	5	4683.67		3312.54	
Other Current Liabilities	6	21193.32		54801.57	
Short Term Provisions	7	16777.68		10527.68	
Total			242945.32		243687.42
II. ASSETS					
Non Current Assets					
Property Plant & Equipments					
Tangible Assets	8	143220.77		146010.85	
Capital Work In Progress	9	0.00		-	
			143220.77		146010.85
Current Assets					
Stock-in Trade WIP	10	0.00		0.00	
Trade Receivables	11	4877.37		43023.19	
Cash & Cash Equivalents	12	36660.33		43958.55	
Short Term Loans and Advances	13	58186.85		10694.83	
			99724.55		97676.57
Total			242945.32		243687.42

Significant Accounting Policies & Notes on Accounts 1 to 22

As per our report of even date attached .
For A CHACHAN & ASSOCIATES
Chartered Accountants

For Prime Realcon Private Limited

Firm Regn. No. 321006E



A. Chachan
ARUN K CHACHAN
PROPRIETOR
Membership No. 025111

PRIME REALCON PVT. LTD.

Chandan Chatterjee
DIRECTOR

PRIME REALCON PVT. LTD.

Abhijit Chakraborty
DIRECTOR

Chandan Chatterjee
(DIRECTOR)
DIN: 01654802

Abhijit Chakraborty
(DIRECTOR)
DIN: 03334204

Place : Kolkata : 700 001

Dated : 03rd day of September, 2022

UDIN: 22025111BBSMLD5193



PRIME REALCON PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2022

Particulars	Notes No.	Rs. in '00	
		For the year ended 31 March 2022	For the year ended 31 March 2021
REVENUE			
Revenue from operations	14	120287.00	113785.00
Other Income	15	32518.79	29478.07
Total Revenue		152805.79	143263.07
EXPENSES			
Construction Expenses	16	85357.27	58788.69
Employees Benefit Expenses	17	26000.00	1490.00
Financial Charges	18	3577.50	3940.50
Depreciation and amortization expense	19	2790.08	2790.08
Other expenses	20	6805.67	5411.67
Change in Inventories	21	0.00	38772.48
Total Expenses		124530.52	111193.42
Profit Before exceptional and extraordinary items & tax		28275.27	32069.65
Exceptional Items		0.00	0.00
Profit Before extraordinary items and tax		28275.27	32069.65
Extraordinary Items		0.00	0.00
Profit Before Tax		28275.27	32069.65
Tax Expenses :			
- Current Tax		6250.00	7500.00
- Prior Year Taxes		0.00	0.00
- Deferred Tax Charge/(Credit)		0.00	0.00
Profit for the period		22025.27	24569.65
EARNING PER EQUITY SHARE			
Equity Share of per value Rs. 10/- each			
Basic		220.25	245.70
Diluted		220.25	245.70
Number of Shares used in computing per share			
Basic		10000	10000
Diluted		10000	10000

Significant Accounting Policies & Notes on Accounts 1 to 22

As per our report of even date attached .

For A CHACHAN & ASSOCIATES

Chartered Accountants

Firm Regn. No. 321006E



ARUN K CHACHAN
PROPRIETOR

Membership No. 025111

Place : Kolkata : 700 001

Dated : 03rd day of September, 2022

UDIN: 22025111BBSMLD5193



For Prime Realcon Private Limited

Chandan Chatterjee **Abhijit Chakraborty**

(DIRECTOR)

DIN: 01654802

(DIRECTOR)

DIN: 03334204

DIRECTOR

1. SIGNIFICANT ACCOUNTING POLICIES:

Basis of Preparations

A) The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified Under Section 133 of The Companies Act, 2013, read with Rule 7 of The Companies (Accounts) Rules, 2014 and the relevant provisions of The Companies Act, 2013 ("the 2013 Act"). The Company follows the accrual method of accounting under historical Cost Convention

B) Use of Estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialise.

C) Fixed Assets

Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost includes taxes, freight and other incidental expenses relating to acquisition and installation of such fixed assets

D) Depreciation

Depreciation on fixed assets is provided on the straight line method (SLM) method as provided under Schedule II of the Companies Act, 2013.

E) Recognition of Revenue

1. Revenue is recognised only when all the significant risks and rewards of the ownership are transferred to the customer (usually on delivery of the goods or rendering service). The Company collects Goods and Service Tax on behalf of the government and therefore, they are excluded from the revenue.

2. Dividend income is recognised when the amount is received.

3. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

4. Revenue in development & construction of Real Estate and Revenues from each Real Estate Development Project is recognized,

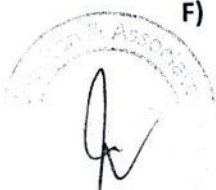
(a) On the basis of "Percentage Completion Method" from the stage when the estimated expenses on construction (excluding land expenses) reaches a level of 25% of total such cost.

(b) The Percentage completion method is applied on a cumulative basis in each accounting period to the current estimates of contract revenue and contract costs.

(c) During the year, the criteria has met for recognising revenue and cost from the real estate project using "Percentage Completion Method". Hence, the company has followed the same and recognised the revenue and cost using "Percentage Completion Method".

F) Inventories

a. Inventories of raw materials and components, stores and spares are valued at lower of cost and net realisable value under FIFO basis.



PRIME REALCON PVT. LTD.

Shantanu Chatterjee
DIRECTOR

Abhinav Chakraborty



- b. Finished Goods and Work – in Progress are valued at lower of cost and net realisable value under FIFO basis. The Cost includes cost of raw materials, labour, allocation of indirect cost.
- c. Stock in Trade valued at lower of cost and net realisable value under FIFO basis

G) Borrowing Cost

Borrowing cost that are attributable to the acquisition of fixed assets are capitalised up to the period such assets are ready for their intended use. All other borrowing cost are charged in the statement of profit and loss.

H) Taxes on Income.

Provision for current tax is made after taking in to consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income has not been created as a matter of prudence.

I) Provision, Contingent Liabilities and Contingent Assets

Provisions are recognised, if

- The company has a present obligation as a result of a past event.
- A probable outflow of resources is expected to settle the obligation and
- The amount of the obligation can be reliably estimated

Contingent Liabilities are disclosed unless the possibility of outflow of resources is remote

Contingent Assets are neither recognised not disclosed in the financial statements.

PRIME REALCON PVT. LTD.

Shantanu Chatterjee
DIRECTOR

PRIME REALCON PVT. LTD.

Abhyud Chakrabarty



PRIME REALCON PRIVATE LIMITED

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Rs. in '00	Rs. in '00
	As at 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)
2 SHARE CAPITAL		
Authorised:		
50000 (P.Y. 50000) Equity Shares of Rs.10/- each	<u>5000.00</u>	<u>5000.00</u>
Issued, Subscribed and Paid-up:		
10000 (P.Y. 10000) Equity Shares of Rs.10/- each	1000.00	1000.00
fully paid up in cash	<u>1000.00</u>	<u>1000.00</u>

a Reconciliation of the shares outstanding at the beginning and at the end of the reporting period
Equity shares

	31 March 2022		31 March 2021	
	No. of Shares	Amount in Rs	No. of Shares	Amount in Rs
At the beginning of the period	10000	100000.00	10000	100000.00
Add : Shares issued during the period	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
	10000	100000.00	10000	100000.00
Less : Shares bought back during the period	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
Outstanding at the end of the period	<u>10000</u>	<u>100000.00</u>	<u>10000</u>	<u>100000.00</u>

b Details of shareholders holding more than 5% shares in the company
Equity shares

	31 March 2022		31 March 2021	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid				
Ashray Hi-rise Private Limited	4800	48.00%	4800	48.00%
Abhijit Chakraborty	1100	11.00%	1100	11.00%
Piyali Banerjee	1000	10.00%	1000	10.00%
Sumanta Chakraborty	1000	10.00%	1000	10.00%
Debjani Chakraborty	1000	10.00%	1000	10.00%
Priyanka Trivedi	1000	10.00%	1000	10.00%

The Company has only one class of equity shares having a par value of Rs. 10 per share.
Each holder of equity shares is entitled to one vote per share.

3 RESERVE & SURPLUS

Surplus as per Statement of Profit & Loss

Opening balance	78556.53	53986.88
Add : Net Profit after tax transferred from Statement of Profit & Loss	22025.27	24569.65
Closing balance	<u>100581.80</u>	<u>78556.53</u>

PRIME REALCON PVT. LTD.

Shunwal Choudhary

DIRECTOR

PRIME REALCON PVT. LTD.

Abhijit Chakraborty



PRIME REALCON PRIVATE LIMITED

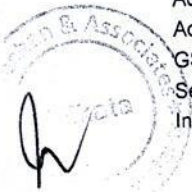
PARTICULARS	Rs. in '00	Rs. in '00
	As at 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)
4 LONG -TERM BORROWINGS		
Unsecured Loan	98708.85	95489.10
Loan from Bodies Corporate Including Interest	<u>98708.85</u>	<u>95489.10</u>
5 TRADE PAYABLE		
Trade Payable for Expenses	4683.67	3312.54
	<u>4683.67</u>	<u>3312.54</u>
6 OTHER CURRENT LIABILITIES		
Advance from Customer	6848.00	42400.00
Security Deposit from Party	11142.60	11142.60
Others Payable	<u>3202.72</u>	<u>1258.97</u>
	<u>21193.32</u>	<u>54801.57</u>
7 SHORT TERM PROVISIONS		
Provision For Current Tax (Net of TDS)	<u>16777.68</u>	<u>10527.68</u>
	<u>16777.68</u>	<u>10527.68</u>
9 CAPITAL WORK IN PROGRESS		
LAND & BUILDING		
LAND & BUILDING at 144, Sarat Bose Road	-	-
Balance Brought Forward	-	-
Less: Transferred to WIP	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
10 Stock-in-trade valued at cost		
Work-in Progress	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>
11 TRADE RECEIVABLE		
Unsecured considered good		
Outstanding for a period exceeding Six months	1,389.47	1,346.79
Outstanding for a period less than Six months	<u>3,487.90</u>	<u>41,676.40</u>
	<u>4877.37</u>	<u>43023.19</u>
12 CASH & CASH EQUIVALENTS		
Cash in hand (As certified by the Management)	7050.19	3472.06
Balance in Current A/c with		
Bank of Baroda	4497.89	2541.14
State Bank of India	<u>3266.14</u>	<u>6953.62</u>
Balance in Fixed Deposit A/c with		
Bank of Baroda	10497.92	20136.40
State Bank of India	<u>11348.19</u>	<u>10855.32</u>
	<u>36660.33</u>	<u>43958.55</u>
13 SHORT TERM LOAN & ADVANCES		
Advance	14674.60	1280.00
Advance against Property (Lake Terrace)	12000.00	0.00
GST Input	12092.71	248.47
Security Deposit (CESC)	2092.57	2092.57
Income Tax	<u>17326.97</u>	<u>7073.79</u>
	<u>58186.85</u>	<u>10694.83</u>

PRIME REALCON PVT. LTD.

Abhay Chakraborty
DIRECTOR

PRIME REALCON PVT. LTD.

Shamika Chatterjee
DIRECTOR



PRIME REALCON PRIVATE LIMITED

PARTICULARS	Rs. in '00	Rs. in '00
	For the year ended 31.03.2022 (Rs.)	For the year ended 31.03.2021 (Rs.)
14 REVENUE FROM OPERATIONS		
Sale of Product		113785.00
Sale of Units (144, Sarat Bose Road)	120287.00	113785.00
	<u>120287.00</u>	<u>113785.00</u>
15 OTHER INCOME		24800.00
Rent Received	27250.00	3122.00
Maintanance Charges	3822.00	1556.07
Interest on Bank Fixed Deposits	1446.79	29478.07
	<u>32518.79</u>	<u>29478.07</u>
16 CONSTRUCTION EXPENSES		58788.69
Construction Expenses	85357.27	58788.69
	<u>85357.27</u>	<u>58788.69</u>
17 EMPLOYEES BENEFITS EXPENSES		1490.00
Salaries & Bonus	0.00	0.00
Director Remuneration	26000.00	
	<u>26000.00</u>	<u>1490.00</u>
18 FINANCE CHARGES		3940.50
Interest paid on Loans	3577.50	3940.50
	<u>3577.50</u>	<u>3940.50</u>
19 DEPRECIATION & AMORTIZATION		2790.08
Depreciation	2790.08	2790.08
	<u>2790.08</u>	<u>2790.08</u>
20 OTHER EXPENSES		20.00
Advertisment	20.00	280.00
Auditors Remuneration - As Audit Fees	280.00	31.62
Bank Charges	102.17	16.00
Filing Fees	16.00	3.50
General Expenses	31.70	25.00
Professional Tax	0.00	1814.19
Maintanance Expenses	3325.67	2316.33
Properly Tax	2316.33	150.00
Professional Fees	150.00	21.50
Rates & Taxes	46.50	733.53
Repair & Maintenace	517.29	
	<u>6805.67</u>	<u>5411.67</u>
21 CHANGE IN INVENTORIES		38772.48
Opening Work- in Progress	0.00	0.00
Less: Closing Work- in Progress	0.00	
	<u>0.00</u>	<u>38772.48</u>



PRIME REALCON PVT. LTD

Shundar Chakrabarti
DIRECTOR



PRIME REALCON PVT. LTD

Abhijit Chakrabarti
DIRECTOR

PRIME REALCON PRIVATE LIMITED

Rs. in '00

8 PROPERTY, PLANT & EQUIPMENT - TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK		DEPRECIATION		NET BLOCK		
	Cost as at 31.03.2021	Addition during the year	Up to 31.03.2021	Depreciation Adjusted For the year	Up to 31.03.2022	As at 31.03.2022	As at 31.03.2021
Land & Building	1,53,635.92	-	11,778.12	2,427.45	14,205.57	1,39,430.35	1,41,858
Lift	5,728.75	-	1,575.70	362.63	1,938.33	3,790.42	4,153
TOTAL	1,59,364.67	-	13,353.82	2,790.08	16,143.90	1,43,220.77	1,46,010.85
PREVIOUS YEAR	1,59,364.67	-	10,563.74	2,790.08	13,353.82	1,46,010.85	1,48,800.93

PRIME REALCON PVT. LTD.

Shrihari Shetty
DIRECTOR

PRIME REALCON PVT. LTD.

Abhyut Chakraborty
DIRECTOR



PRIME REALCON PRIVATE LIMITED

OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

Related Party Disclosures :-

Name of the Related Parties and Nature of the Related Party Relationship with whom transactions have taken place during the reported period.

(A) **Subsidiaries & Associates Entity :**

There is no Subsidiaries and Associates Entity.

(B) **Key Management Personnel :**

S.No.	Name	Designation
1	Mr.Chandan Chatterjee	Director
2	Mr. Abhijit Chakraborty	Director
3	Mrs. Nilanjana Gupta	Director
4	Mrs. Kakoli Chatterjee	Director
5	Ms. Aaheli Chatterjee	Director

(C) **Other Related Parties :**

S.No. Particulars

(a) **Relatives of Key Management Personnel :**

No Transactions with Relatives of Key Management Personnel

(b) **Private compaes in which directors or relative are director or members :**

Transactions with private companies in which directors or relative are director or members.

(D) **Disclosure of Transactions during the year between the Company and Related Parties**

S.No.	Nature of Transaction	Subsidiaries & Associates		Key Management Personne		Other Related Parties	
		Year ended 31st March, 2022	Year ended 31st March, 2021	Year ended 31st March, 2022	Year ended 31st March, 2021	Year ended 31st March, 2022	Year ended 31st March, 2021
	Interest Expense	-	-	-	-	-	-
	Rent Paid	-	-	-	-	-	-
	Loan Taken	-	-	-	-	26,15,385.00	24,19,410.00
	Loan Refunded	-	-	-	-	-	-
	Loan Given	-	-	-	-	-	-
	Loan Given Recovered	-	-	-	-	-	-
	Advance Given	-	-	-	-	-	-
	Advance Recovered	-	-	-	-	-	-
	Investment (In Shares)	-	-	-	-	-	-
	Investment (In Debenture)	-	-	-	-	-	-
	Total	-	-	-	-	26,15,385.00	24,19,410.00

(E) **The details of amount due to or due from related parties as at 31st March, 2022 and 31st March, 2021**

S.No.	Particulars	Subsidiaries & Associates		Key Management Personne		Other Related Parties	
		Year ended 31st March, 2022	Year ended 31st March, 2021	Year ended 31st March, 2022	Year ended 31st March, 2021	Year ended 31st March, 2022	Year ended 31st March, 2021
	Loan Taken	-	-	-	-	-	-
	Loan Given	-	-	-	-	-	-
	Advance Given	-	-	-	-	-	-
	Investment (In Shares)	-	-	-	-	-	-
	Investment (In Debenture)	-	-	-	-	-	-
	Total	-	-	-	-	-	-

PRIME REALCON PVT. LTD.

Chanda Chatterjee
DIRECTOR

PRIME REALCON PVT. LTD.

Abhijit Chakraborty
DIRECTOR



PRIME REALCON PRIVATE LIMITED

Additional Regulatory Information

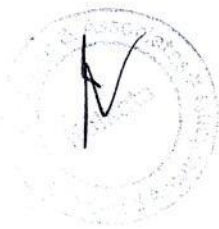
Ratios						
Particulars	Items included in numerator	Items included in denominator	As at 31.03.2022		As at 31.03.2021	
			Ratio	change in the ratio by more than 25% as compared to the preceding year	Ratio	change in the ratio by more than 25% as compared to the preceding year
(a) Current Ratio	Current Aseets	Current Liablites	234%	No	142%	No
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	97%	No	120%	No
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	35%	No	41%	No
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholders Equity	28%	No	40%	No
(e) Inventory turnover ratio	Turnover	Average Inventory	0%	No	0%	No
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	638%	No	598%	No
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	2135%	No	1470%	No
(h) Net capital turnover ratio	Total Sales	Shareholder Equity	150%	No	180%	No
(i) Net profit ratio	Net Profit	Net Sales	19%	No	22%	No
(j) Return on Capital employed	Earning Before Interest & tax	Total Assets-Current Liabilites	16%	No	21%	No

PRIME REALCON PVT. LTD.

Shankar Singh
DIRECTOR

PRIME REALCON PVT. LTD.

Abhishek Chakravarty



PRIME REALCON PRIVATE LIMITED

(g) **Other Statutory Information:-**

- (a) As per the information available with the company, the principal amount payable to Micro, Small and Medium Enterprises falling under the provision of Micro, Small and Medium Enterprises Development Act, 2006 Rs. Nil.
- (b) There is no amount outstanding payable to Investors' Education and Protection Fund as on 31.03.2022.
- (c) The Company do not have any transactions with company's struck off during the current and previous F.Y.
- (d) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the current and previous financial year in the tax assessments under the Income Tax Act, 1961 (Such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- (e) The Company does not have any Benami property, Further, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transaction Act, 1988 and rules made thereunder.
- (f) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period as at March 31, 2022.
- (g) The Company have not traded or invested in Crypto Currency or Virtual Currency during the current and previous financial year.
- (h) The Company has not been declared as a wilful defaulter by any bank or financial Institution or government or any government authority.
- (i) The Company is not covered under section 135 of The Companies Act 2013 and hence Corporate Social Responsibility Activities are not required to be done by the company.
- (j) The company has sufficient liquidity for continuing its business operations. The company is also confident about its ability to service its debt and other financial liabilities.
- (k) Other information pursuant to the provision of Schedule III of the Companies Act, 2013 are not applicable and hence not given.
- (l) Previous years figures have been regrouped and rearranged wherever considered necessary.

As per Our report of even date.

As per our report of even date attached .
For A CHACHAN & ASSOCIATES
Chartered Accountants
Firm Regn. No. 321006E



A. Chachan
ARUN K CHACHAN
PROPRIETOR
Membership No. 025111

For Prime Realcon Private Limited

PRIME REALCON PVT. LTD.
Chandan Chatterjee

Chandan Chatterjee
(DIRECTOR)
DIN: 01654802

PRIME REALCON PVT. LTD.
Abhijit Chakraborty
DIRECTOR

Abhijit Chakraborty
(DIRECTOR)
DIN: 03334204



Place : Kolkata : 700 001
Dated : 03nd day of September, 2022
UDIN: 22025111BBSMLD5193