

M/S. SIGNATURE VANIJYA PRIVATE LIMITED

(STATEMENT OF AFFAIRS AS AT 31ST MARCH' 2022)



INDEPENDENT AUDITORS' REPORT

To
The Members of Signature Vanijya Private Limited
Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Signature Vanijya Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows 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 financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise



appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2017 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matter specified in paragraphs 3 and 4 of the order.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information 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 appears from our examination of those books:



- c) The balance sheet, the statement of Profit and Loss and the cash flow statement dealt with by this report are in agreement with the books of accounts;
- 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;
- e) On the basis of 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) This report does not include Report on the internal financial controls under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting; and
- g) With respect to 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 litigation 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 Investor Education and Protection Fund by the Company.

Date: The 2nd Day of August, 2022
Place: Kolkata



For Monu Jain Company
Chartered Accountants
FRN: 327900E

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Monu Jain

MRN: - 302721

UDIN: 22302721AWZXRM1797

"ANNEXURE-A" TO THE INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF SIGNATURE VANIJYA PRIVATE LIMITED.

(Referred to in paragraph 2, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date).

i. In respect of Fixed Assets: -

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

(B) The company is not having any intangible asset. Therefore, the provisions of Clause (i) (a) (B) of Paragraph 3 of the order are not applicable to the company.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

(c) The Company does not have any immovable properties (other than properties where the company is the lessee and the lease agreements are fully executed in favour of the lessee). Accordingly, clause 3(i) (C) of the order is not applicable.

(d) According to the information and explanations given to us and on the basis of records examined by us, the company has neither revalued any of its Property, Plant and Equipment (including Right-of-use Assets) nor its Intangible Assets during the year. Therefore, the provisions of Clause (i) (d) of paragraph 3 of the order are not applicable to the company.

(e) According to the information and explanations given to us no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i) (e) of paragraph 3 of the order are not applicable to the company.

ii. In respect of Inventory:

- (a) The management has conducted physical verification of inventory at reasonable intervals during the year, except for inventory lying with third parties. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in aggregate for each class of inventory were noticed. The inventory includes construction work in progress, and cost of developments rights in identified land. In respect of inventory lying with third parties, these have substantially been confirmed by the third parties, if any.

- (b) The Company doesn't have a working capital limit in excess of five crores sanctioned by a bank based on the security of current assets.



- iii. (a) The Company has not provided a loan to any of its subsidiary company.
- (b) The Company has not provided any guarantee or given any security or advances in the nature of loans during the year. In our opinion, and according to the information and explanations given to us, the investments made and terms and conditions of the grant of all loans provided are, prima facie, not prejudicial to the interest of the Company.
- (c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments/receipts of principal and interest are regular.
- (d) There is no overdue amount in respect of loans granted to such companies.
- (e) The Company has not granted any loan which has fallen due during the year. Further, no fresh loans were granted to any party to settle the overdue loans.
- (f) The Company has not granted any loans or advances in the nature of loans, which are repayable on demand or without specifying any terms or period of repayment.
- iv. In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of section 186 of the Act in respect of investments and loans, as applicable. Further, the Company has not entered into any transaction covered under section 185 and section 186 of the Act in respect of guarantees and security, as applicable.
- v. According to the information and explanations given to us, the company has not accepted any deposit from the public during the year. Therefore, the provision of clause (v) of paragraph 3 of the Order is not applicable to the Company.
- vi. As informed to us, the maintenance of Cost Records has not been specified by the central government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company. Accordingly, reporting under clause 3(vi) of the order is not applicable.
- vii. According to the information and explanations given to us, in respect of statutory dues:
- (a) The company has generally been regular in depositing undisputed statutory dues including Provident fund, Employee's State Insurance, Income Tax, Sales Tax and Value Added Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of excise, cess and other material statutory dues applicable to it with the appropriate authorities and no undisputed amount payable in respect of aforesaid statutory dues were outstanding as at 31st March, 2022 for a period of more than six months from the date they become payable.



- (b) There are no disputed dues in respect of Income Tax or Sales Tax or Service Tax or Duty of Customs or Duty of Excise or Value Added Tax or Cess as on date.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix. (a). According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has obtained car loan from Bank and the balance as at 31st March, 2022 was Rs. 22,59,853/-.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us by the management, Company has obtained term loans (Construction Funding) during the financial year from State bank of India and whose maximum outstanding in a year Rs.3,52,64,853.60/- and the closing balance as on 31st March, 2022 is Rs. 3,49,74,108.60/-; Allahabad Bank amounting to Rs. 62,01,295/- and Rs. 49,09,995/-; Bajaj Housing Finance Ltd Rs. 5,04,27,320.30/- and Rs.4,62,30,484.56/-.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company and accordingly clause 3(ix)(d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company does not hold any investment in any Subsidiaries, associate or joint venture (as defined in the Act) during the year ended 31 March 2022 and accordingly clause 3(ix) (e) of the Order is not applicable.
- x. (a) In our opinion and according to the information and explanations given to us, money raised by way of initial public offer were applied for the purposes for which these were obtained.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible ~~debt~~ during the year. Accordingly, reporting ~~under~~ clause 3(x) (b) of the Order is not applicable to the Company.
- xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.



- (b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanation given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly the reporting under clause 3(xi) (b) of the order is not applicable.
- (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

xiii. As the Company is a Private Limited Company, section 177 of the Companies Act, 2013 is not applicable. In our opinion and according to the information and explanation given to us transaction with related party are in compliance with section 188 of the Companies Act, 2013 where applicable and details have been disclosed in Financial Statements as required by the applicable accounting standards.

xiv. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company is not required to have an internal audit system, accordingly clause (xiv)(a) and (xiv)(b) of the order is not applicable.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

(b).The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the company.

(c) According to the information and explanations provided to us during the course of audit, the group does not have any CICs. Accordingly, clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii. The Company has not incurred cash losses in the current and in the immediately preceding financial year.



xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, section 135 of the Companies Act 2013 do not apply to the Company and accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Monu Jain & Company
Chartered Accountants
FRN: 327900E



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Monu Jain
Partner

MRN: 302721

UDIN: 22302721AWZXRMI797

Place: Kolkata

Date: The 2nd date of August, 2022

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

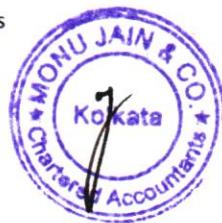
Balance Sheet as at 31 March, 2022

Particulars		Note No.	As at 31 March, 2022	As at 31 March, 2021
			₹	₹
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	12,20,000	12,20,000
	(b) Reserves and surplus	4	2,50,84,148	2,02,81,529
2	Non-current liabilities		2,63,04,148	2,15,01,529
	(a) Long-Term Borrowings	5	3,52,71,714	5,11,35,942
	(b) Other Long-Term Liabilities	6	78,89,970	96,19,717
3	Current liabilities		4,31,61,684	6,07,55,659
	(a) Short-Term Borrowings	7	8,81,02,728	98,85,983
	(b) Trade payables	8	3,16,60,773	2,03,20,863
	(c) Other current liabilities	9	4,13,55,189	5,69,05,652
	(d) Short-term provisions	10	11,54,995	8,67,696
	TOTAL		16,22,73,685	8,79,80,194
B	ASSETS		23,17,39,517	17,02,37,381
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	22,39,841	16,28,529
	(b) Non-current investments	12	22,39,841	16,28,529
	(c) Deferred tax Assets (net)	30	71,25,428	70,34,173
	(d) Long-term loans and advances	13	2,96,120	2,84,790
	(e) Other Non-current assets	14	9,000	17,000
			1,27,50,066	1,53,74,410
2	Current assets		2,01,80,614	2,27,10,373
	(a) Inventories	15	12,20,13,992	5,88,39,639
	(b) Trade Receivables	16	1,23,76,718	2,79,46,910
	(c) Cash and cash equivalents	17	5,05,95,111	3,69,77,147
	(d) Short-term loans and advances	18	2,43,33,240	2,21,34,783
	TOTAL		20,93,19,061	14,58,98,479
	Significant Accounting Policies	2	23,17,39,517	17,02,37,381

See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.
Chartered Accountants
FRN NO: - 327900E



Jain
MONU JAIN
(Partner)

Membership No. 302721

Place : Kolkata

Date : 2ND DAY OF AUGUST, 2022

For and on behalf of the Board of Directors
SIGNATURE VANIJYA PRIVATE LIMITED
CIN: U51900WB2010PTC151654

Signature Vanijya Pvt. Ltd. Signature Vanijya Pvt. Ltd.
Shweta
Director Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Statement of Profit and Loss for the year ended 31 March, 2022

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2022	31 March, 2021
		₹	₹
A CONTINUING OPERATIONS			
1 Revenue from operations	19	16,86,99,994	16,53,64,712
2 Other Income	20	4,93,616	7,28,466
3 Total Income		16,91,93,610	16,60,93,178
4 Expenses			
(a) Construction Expenses	21	16,38,78,544	11,32,04,347
(b) Changes in inventories of work-in- progress and stock-in-trade	22	(6,35,98,448)	(16,23,278)
(c) Employee benefits expense	23	3,12,39,659	2,04,29,451
(d) Finance costs	24	1,09,00,344	90,35,842
(e) Depreciation	11	5,60,093	7,04,760
(f) Other expense	26	1,97,12,129	1,83,23,518
Total expenses		16,26,92,321	16,00,74,639
5 Profit / (Loss) before tax (2 - 3)		65,01,289	60,18,539
6 Tax expense:			
(a) Current tax expense for current year		17,10,000	15,50,000
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		17,10,000	15,50,000
(e) Deferred tax		(11,330)	(48,590)
		16,98,670	15,01,410
7 Profit / (Loss) for the year (4 +5)		48,02,619	45,17,129
8 Earnings per share (of ₹ 10/- each):			
(a) Basic & Diluted			
(i) Continuing operations		39.37	37.03
Significant Accounting Policies	2		

See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.
Chartered Accountants
FRN NO: - 327900E

MONU JAIN
(Partner)
Membership No. 302721



For and on behalf of the Board of Directors
SIGNATURE VANIJYA PRIVATE LIMITED
CIN: U51900WB2010PTC151654

Signature Vanijya Pvt. Ltd

5656-611

Director

Signature Vanijya Pvt. Ltd

Sh. N. S. N.

Director

Place : Kolkata

Date : 2ND DAY OF AUGUST, 2022

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements for the year ended 31st March 2022

Note	Particulars
1 Corporate information	SIGNATURE VANIJYA PRIVATE LIMITED (the Company) is a private Limited company domiciled in india and incorporated under the provisions of the Companies Act,1956. The Company is engaged in the business of Real estate and Development of Property.
2 Significant accounting policies and Basis of accounting and preparation of financial statements	
2.1 Basis of accounting and preparation of financial statements	The Financial Statements are prepared under historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India and to comply with the Accounting standards prescribed in the Companies (Accounting Standards) Rules, 2006 issued by the Central Government in exercise of the power conferred under sub-section (I) (a) of section 642 and the relevant provisions of the Companies Act, 1956 (the Act).
2.2 Use of estimates	The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the results of operations during the reporting periods. Although these estimates are based upon managements knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.
2.3 Inventories	Inventories are valued as under: a) Raw materials - at cost b) Construction Work-in-progress - at cost (it includes cost of land, premium for development right, construction cost,allocated interest and expenses incidental to the projects undertaking by the Company. c) Completed Flats- At Lower of Cost or Net Realisable value.
2.4 Fixed assets	Fixed Assets (Gross Block) are stated at historical cost less accumulated depreciation and impairment (if any). Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
2.5 Impairment of assets	The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.
2.6 Depreciation	Depreciation has been provided on written down value basis, at the rate determined with reference to the useful lives specified in Schedule II to the Companies Act, 2013.The impact of the change in useful life of fixed assets has been considered in accordance with the provision of Schedule II.
2.7 Claims	Expenditure incurred in respect of additional costs/delays is accounted when they are incurred. Claims made in respect thereof are accounted as income on receipt of Arbitration Award or acceptance by client or on receipt of evidence of reliability of award.



Signature Vanijya Pvt. Ltd
Sh. N. S. S.
Director

Signature Vanijya Pvt. Ltd
S. K. S. S. S.
Director



Notes forming part of the financial statements for the year ended 31st March 2022

Note 2 Significant accounting policies (contd.)

Note	Particulars
2.8	<p>Revenue recognition</p> <p>Revenue from Constructed Properties: The company is following the "Percentage of Completion Method" of accounting. As per this method, revenue from sale of properties is recognized in Statement of Profit & Loss in proportion to the actual cost incurred as against the total estimated cost of projects under execution with the company on transfer of significant risk and rewards to the buyer. Up to 31st March 2012 revenue was recognized only if the actual project cost incurred is 20% or more of the total estimated project cost.</p> <p>Effective 1st April 2012, in accordance with the "Guidance Note on Accounting for Real Estate transaction (Revised)" (Guidance Note), all projects commencing on or after the said date or projects which have already commenced, but where the revenue is recognized for the first time on or after the above date, construction revenue on such projects have been recognized on percentage of completion method provided the following thresholds have been met:</p> <ol style="list-style-type: none"> All critical approvals necessary for the commencement have been obtained; The expenditure incurred on construction and development costs is not less than 25 per cent of the total estimated construction and development costs; At least 25 percent of the saleable project area is secured by contracts or agreements with buyer; and At least 10 percent of the agreement value is realized at the reporting date in respect of such contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts. <p>Determination of revenues under the percentage of completion method necessarily involves making estimates, some of which are of a technical nature, concerning, where relevant, the percentage of completion, cost to completion, the expected revenues from the projects or activity and the foreseeable losses to completion. Estimates of project income, as well as project costs, are reviewed periodically. The effects of changes, if any, to estimates is recognized in the financial statements for the period in which such changes are determined. Revenue from projects is recognized net of revenue attributable to the land owners. Losses, if any, are fully provided for immediately.</p> <p>Revenue on bulk deals on sale of its properties is recognized on execution of documents.</p> <p>Other Income and Expenditures are recognized on accrual basis except statutory due if any.</p>
2.9	<p>Investments</p> <p>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.</p> <p>Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</p>
2.10	<p>Loans & advances</p> <p>Loans & Advances are stated after making provisions for doubtful debts.</p>
2.11	<p>Cost of construction</p> <p>Cost of constructed properties includes cost of land (including cost of development rights/land under agreement to purchase), estimated internal development costs, external development construction materials, which is charged to Profit & Loss account based on the percentage of revenue recognized as per accounting policy, in consonance with the concept of matching costs and revenue. Final adjustment is made upon completion of the specific project.</p>



Signature Vanijya Pvt. Ltd. Signature Vanijya Pvt.
Sh. N. G. S. K. S. L. E. V. M.
Director Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements for the year ended 31st March 2022

Note	Particulars
2.12	<p>Taxes on income</p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
2.13	<p>Provisions and contingencies</p> <p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the 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 best estimates. Contingent liabilities are disclosed in the Notes.</p>
2.14	<p>Earnings per share</p> <p>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any).</p>
2.15	<p>Employee Benefit</p> <p>Post employment benefit are offer long term employees benefit are recognized as on expenses in the Profit & Loss account for the year in which the payment for the same has been made.</p>



Signature Vanijya Pvt. Ltd

Sh Noli

Director

Signature Vanijya Pvt. Ltd

Sh S K - 2022

Director

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CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 3 Share capital

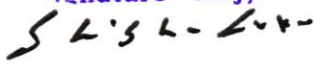
Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
Authorised : 30,00,000 Equity shares of Rs.10/-each.	3,00,00,000	3,00,00,000
Issued and Subscribed (1,22,000 Equity Shares of Rs. 10/- each fully paid up)	12,20,000	12,20,000
Total	12,20,000	12,20,000

(i) Details of shares held by each shareholder holding more than 5% shares:

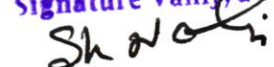
Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares:				
SHISHIR GUPTA	60950	49.96	60950	49.96
S K NASIR	61000	50.00	61000	50.00

Note 4 Reserves and surplus

Particulars	As at 31 March, 2022	As at 31 March, 2021
	₹	₹
(a) Securities premium account		
Opening balance	1,00,80,000	1,00,80,000
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year for:	-	-
	1,00,80,000	1,00,80,000
(b) Surplus / (Deficit) in Statement of Profit and		
Opening balance	1,02,01,529	56,84,400
Add: Profit / (Loss) for the year	48,02,619	45,17,129
Less: Appropriation		
	1,50,04,148	1,02,01,529
Total	2,50,84,148	2,02,81,529

Signature Vanijya Pvt. Ltd

Director



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Director

SIGNATURE VANIJYA PRIVATE LIMITED

CIN:U51900WB2010PTC151654

Notes forming part of the financial statements

Note 5 Long-Term Borrowings

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Term Loans		
From Banks	46,68,975	2,41,14,722
Secured		
From Other Parties	3,06,02,739	2,70,21,220
Secured		
Total	3,52,71,714	5,11,35,942

a) Construction Loan taken from Allahabad Bank during the Financial year 2017-18 for construction of property situated at Patharghata Mouza Newtown Kolkata-700135 @ 12.5% repayable from June 2020

b) Car Loan taken from Allahabad Bank during the Financial year 2019-20 repayable in 60 monthly installments of ₹ 43500 including interest @ 9.85% p.a.

c) Construction Loan taken from Bajaj Housing Finance Limited during the Financial year 2019-20 for construction of property situated at Kalikapur Mouza Newtown Kolkata-700135 @ 14.5% repayable from Jan 2023

d) Construction Loan taken from State Bank of India during the Financial year 2020-21 for construction of property situated at Kalikapur Mouza Newtown Kolkata-700135 @ 10.65% repayable from June 2022

e) Car Loan taken from ICICI Bank during the Financial year 2021-22 repayable in 36 monthly installments of ₹ 34237 including interest @ 7.40% p.a.

Note 6 Other Long-term liabilities

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Allocation Payable to Landlord	78,42,430	95,69,717
(b) Security Deposit Refundable	47,540	50,000
Total	78,89,970	96,19,717

Note 7 Short-Term Borrowings

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Loans and Advances from Related Parties		
Unsecured	3,50,00,000	-
(b) Current Maturities of Long Term Debt	5,31,02,728	98,85,983
Total	8,81,02,728	98,85,983

a) Loans and Advances from Related Parties is interest free loan, repayable on demand

Note 8 Trade payables

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Trade payables:		
MSME	3,16,60,773	2,03,20,863
Others		
Less than 1 year	2,90,45,412	1,90,98,569
1-2 years	26,15,361	12,22,294
Total	3,16,60,773	2,03,20,863

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Director

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Director



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Notes forming part of the financial statements

Note 9 Other current liabilities

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Other payables		
(i) TDS Payable	31,39,605	7,33,741
(ii) Audit Fees Payable	52,700	27,700
(iii) P.Tax Payable	2,270	4,830
(iv) GST Tax Payable	4,68,271	7,45,988
(v) Advance from Customers	2,38,01,814	4,32,39,505
(vi) Maintanance and Deposits Refundable	16,77,274	1,29,441
(vii) Refund Against Cancellation	1,08,03,163	91,22,964
(viii) Salary Payable	8,49,076	21,42,084
(ix) PF Payable	33,248	38,398
(x) ESi Payable	24,260	34,072
(xi) Excess Cheque issued	3,18,455	3,51,862
(xii) Other Payable	1,85,054	3,35,067
Total	4,13,55,189	5,69,05,652

Note 10 Short term Provisions

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Provision - Others:		
(i) Provision for tax (net of advance tax)	11,54,995	8,67,696
Total	11,54,995	8,67,696

Note 12 Non Current Investment

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Land at Hatiara (Doba land 8 cottah 16 chittak and 54 square feet at Rajarhat)	29,35,868	29,35,868
(b) Land at Hatiara (Fortune II) (Doba land 8 cottah 16 chittak and 54 square feet at Rajarhat)	27,35,000	27,35,000
(c) Land at Reckjoani (Land measure 2 cottah at mouza Reckjoani dag no 203)	14,54,560	13,63,305
Total	71,25,428	70,34,173

Signature Vanijya Pvt. Ltd

SK N O G

Director

Signature Vanijya Pvt. Ltd

SK S K - L V

Director



SIGNATURE VANIJYA PVT. LTD.

Note 11 Property, Plant & Equipment

S I N o.	Fixed Assets	Gross Block				Depreciation				Net Block	
		Balance as at 1 April, 2021	Additions	Disposals	Balance as at 31 March, 2022	Balance as at 1 April, 2021	Depreciation for the year	Eliminated on disposal of assets	Balance as at 31 March, 2022	Balance as at 31 March, 2022	Balance as at 31 March, 2020
	Tangible Assets										
1	Plant and Equipment (Owned)	1,35,200	-	-	1,35,200	1,13,637	3,903	-	1,17,540	17,660	21,563
2	Furniture & Fittings (Owned)	-	-	-	-	-	-	-	-	-	-
3	Vehicles (Owned)	30,02,919	11,71,405	-	41,74,324	15,82,745	4,45,524	-	20,28,269	21,46,055	14,20,174
4	Office equipment (Owned)	48,150	-	-	48,150	7,729	18,218	-	25,947	22,203	40,421
5	Computers (Owned)	2,60,375	-	-	2,60,375	1,14,004	92,448	-	2,06,452	53,923	1,46,371
6	Land & Building (Operating Lease))	-	-	-	-	-	-	-	-	-	-
	Grand Total	34,46,644	11,71,405	-	46,18,049	18,18,115	5,60,093	-	23,78,208	22,39,841	16,28,529

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SK N G

Director



Signature Vanijya Pvt. Ltd
S K S K - K. V.

Director

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CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 13 Long-term loans and advances

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Loans & Advances to Employees	9,000	17,000
Total	9,000	17,000

Note 14 Other Non - current assets

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
(a) Security deposits Unsecured, considered good	1,27,50,066	1,53,74,410
Total	1,27,50,066	1,53,74,410

Note 15 Inventories


Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Finished goods (At lower of estimated cost and net reliable value)	-	28,80,551
(b) Construction Work-in-progress (Project Development Expenditure)	12,20,13,992	5,55,34,993
(c.) Raw Materials (At Cost)	-	4,24,094
Total	12,20,13,992	5,88,39,639

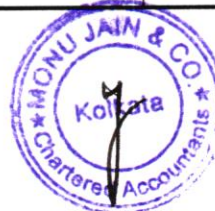
Note 16 Trade Receivables


Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Trade receivables outstanding for a period less than six months from Unsecured, considered good	1,23,76,718	2,79,46,910
Total	1,23,76,718	2,79,46,910

Note 17 Cash and cash equivalents

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Cash on hand	3,74,106	1,88,587
(b) Balances with banks		
(i) In current accounts	1,35,18,647	3,34,73,774
(i) In deposit accounts	16,69,035	15,68,824
(c) Cheque on hand	3,50,33,323	17,45,962
Total	5,05,95,111	3,69,77,147

Signature Vanijya Pvt. Ltd

Director



Signature Vanijya Pvt. Ltd

Director

SIGNATURE VANIJYA PRIVATE LIMITED
CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 18 Short-term loans and advances

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
(a) Advances recoverable in cash or kind or for value to be received Unsecured, considered good	52,76,720	49,85,927
(b) Advance against land - Unsecured, considered good.	90,90,254	1,66,58,602
(c) Loans and advances to related parties Unsecured, considered good	99,66,266	4,90,254
Total	2,43,33,240	2,21,34,783

Note 19 Revenue from Operations

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Revenue from operation	16,28,30,653	16,53,64,712
Other Operating Revenue	58,69,341	-
Total	16,86,99,994	16,53,64,712

Note 20 Other Income

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Lease Rent	3,52,800	4,31,200
Interest Received	1,40,816	74,404
Other Non Operating Revenue	-	2,22,862
Total	4,93,616	7,28,466

Note 21 Construction expenses

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
Land & development expenses	2,42,68,713	-
Building Materials Consumed	10,90,90,153	7,57,35,963
Brokerage and Commission	47,16,505	97,91,722
Construction Work	2,10,11,821	2,43,47,553
Project Development Expenses	47,91,352	33,29,109
Total	16,38,78,544	11,32,04,347

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Sh. Mohan

Director

Signature Vanijya Pvt. Ltd

Sh. S. K. - 2021

Director



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Notes forming part of the financial statements

Note 22 Changes in Inventories of Work-In-Progress and Finished goods

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
Inventories at the end of the year:		
Finished Goods		78,80,551
Work-in-progress	12,20,13,992	5,55,34,993
	12,20,13,992	5,84,15,544
Inventories at the beginning of the year:		
Finished Goods	28,80,551	28,25,269
Work-in-progress	5,55,34,993	5,39,66,997
	5,84,15,544	5,67,92,266
Total	(6,35,98,448)	(16,23,278)

Note 23 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
(a) Salaries and Wages	3,05,62,986	2,02,58,894
(b) Contribution to Provident and Other Funds	6,37,173	1,66,007
(b) Staff Welfare	39,500	4,550
(c) Staff recurrence charges		
Total	3,12,39,659	2,04,29,451

Note 24 Finance costs

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
(a) Interest expense on:		
Interest on Loan	99,37,882	82,10,991
Interest on Car Loan	1,32,251	1,75,211
Interest on GST, TDS and P. Tax	2,658	22,405
(b) Others		
Bank charges & Others	8,22,703	6,10,535
Penalty on GST, TDS and P Tax		
Late fees on GST	4,850	16,700
Total	1,09,00,344	90,35,842

Note 25 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
Filing Fees	1,950	5,000
Advertisements	20,80,013	3,63,274
GST Expenses	1,14,34,365	1,29,22,852
Transportation Charge	13,84,889	15,200
Communication	2,33,350	32,480
Business Promotion Expenses	1,50,902	63,035
Insurance		4,11,871
Power and Fuel	7,81,830	11,15,038
Freight & Hire Charges	9,76,101	1,55,717
Legal and Professional	23,721	10,33,300
Miscellaneous Expenses	5,84,280	7,40,705
Payments to Auditors	25,000	25,000
Printing and Stationery	4,17,386	29,170
Rates and Taxes	7,148	2,500
Rent	2,50,000	3,10,006
Security & Service Charges	10,60,736	9,02,445
Travelling and Conveyance	1,13,540	1,65,870
Repairs and Maintenance - Building	1,86,918	30,110
Total	1,97,12,129	1,83,23,518

Conti.....Notes 25

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
(i) Payments to the Auditors Comprises		
As Auditors - Statutory Audit	15,000	15,000
For GST Audit	10,000	10,000

Signature Vanijya Pvt. Ltd
Sh Noli
Director



Signature Vanijya Pvt. Ltd
Shishu - K - K - K
Director

SIGNATURE VANIJYA PRIVATE LIMITED
CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 26 Additional information to the financial statements

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

- i) The Company is not providing any information from the suppliers with regard to applicability of Micro, Small and Medium Enterprises Development Act, 2006
ii) The managements of the company inform the auditor that the Company does not owe to any small scale industrial units amounts exceeding ₹ 1,00,000/- which is outstanding for more that 30 days at the Balance Sheet date .

Note 27 Details of Related Party

NAME	RELATION	
NEHA GRIHA NIRMAN CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
N R CONSTRUCTION CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
N R DEVLOPEMENT CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R B GROUP & CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
ARYAN DEVLOPEMENT CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
ARYAN INFRASTRUCTURE COMPANY	Enterprises owned or significantly influenced by key management personnel or their relatives.	
I N LAND MARK CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
AYUSH DEVLOPMENT CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
S G REALESTATE COMPANY	Enterprises owned or significantly influenced by key management personnel or their relatives.	
ARYAN DEVLOPEMENT CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R B BUILDING CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
N R CREATION CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
NEHA UDYOG CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
REALTECH CREATION & CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R B REALESATE CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
S N REALCON	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R B HOME MAKERS CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
R B BUILDING CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
S N REALCON	Enterprises owned or significantly influenced by key management personnel or their relatives.	
NEHA GRIHA NIRMAN CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
I N HOME MAKERS CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
NR PROPERTIES CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
REALTECH NIRMAN PRIVATE LIMITED	Enterprises owned or significantly influenced by key management personnel or their relatives.	
NEHA UDYOG CO	Enterprises owned or significantly influenced by key management personnel or their relatives.	
SHISHIR GUPTA HUF	Key Manegment person	
SHISHIR GUPTA	Key Manegment person	
SK NASIR	Key Manegment person	
Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
	₹	₹
A) EXPENSES		
RENT PAID		
SHISHIR GUPTA HUF		3,00,000

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Signature Vanijya Pvt. Ltd
Shashi
Director



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Shashi
Director

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Notes forming part of the financial statements

SHISHIR GUPTA	1,20,000	-
LAND & LAND DEVELOPMENTS		
I N LAND MARK CO	11,10,500	-
NEHA GRIHA NIRMAN CO	10,05,500	-
N R CONSTRUCTION CO	12,10,000	-
N R DEVELOPMENT CO	1,50,000	-
R B GROUP & CO	10,20,000	-
REALTECH CREATION & CO	10,15,000	-
REALTECH HOUSING CO	10,00,000	-
S G REALESTATE COMPANY	13,50,000	-
R B REALESATE CO	10,10,000	-
BROCKERAGE & COMMISSION		
REALTECH NIRMAN PRIVATE LIMITED	34,78,818	75,98,469
BUILDING MATERIALS		
S N REALCON	63,85,000	-
R B HOMEMAKERS CO	5,01,000	-
R B GROUP & CO	10,10,000	-
R B BUILDING CO	5,00,000	-
N R CREATION CO	10,00,000	-
NEHA UDYOG CO	23,00,100	-
I N LAND MARK CO	10,11,000	-
NEHA HOMES & CO	25,00,100	-
NR PROPERTIES CO	13,66,000	-
I N HOMEMAKERS CO	13,34,000	-
IMRAN GRIHA NIRMAN CO	14,00,000	-
IMRAN EMPIRE CO	13,66,000	-
ARYAN DEVLOPMENT CO	14,00,200	10,70,500
R B UDYOG & CO	45,26,000	-
NEHA GRIHA NIRMAN CO	25,00,000	-
ARYAN INFRASTRUCTURE COMPANY	4,88,850	35,50,500
AYUSH DEVELOPMENT CO	17,00,250	10,50,500
REALITY DEVELOPERS & CO	-	2,65,600
REALITY REALESTATE & CO	-	2,75,250
REALITY BUILDERS & CO	-	7,65,100
REALTECH CREATION & CO	-	13,86,750
REALTECH DREAM HOME CO	-	2,52,050
REALTECH EMPIRE COMPANY	-	2,70,000
SWEET HOME REALESTATE CO	-	2,75,062
V S VDYOG COMPANY	-	16,50,320
C)LOAN TAKEN AND REPAYMENTS THEREOFF:		
AMOUNT TAKEN		
SHISHIR GUPTA	1,75,00,000	-
SK NASIR	1,75,00,000	-
AMOUNT GIVEN		
SK NASIR	-	20,75,000
ASHIANA CONSTRUCUTION	-	3,00,000
D)BALANCES OUTSTANDING AT THE END OF THE YEAR		
SHORT-TERM BORROWINGS		
SK NASIR	1,75,00,000	-
SHISHIR GUPTA	1,75,00,000	-
OTHER LONG-TERM BORROWINGS		
N R CONSTRUCTION CO	-	25,65,000
R B HOME MAKERS & CO	-	35,20,000
OTHER CURRENT LIABILITIES		
SHISHIR GUPTA HUF	-	3,00,000
SHORT-TERM LOANS AND ADVANCES		
SKYSCRAPER VANIJYA PVT LTD	-	4,90,254
REALTECH NIRMAN PRIVATE LIMITED	99,66,266	-

Note 28. Earning Per share(AS 20)

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
Earnings Per Share		
Basic		
<u>Continuing Operations</u>		
Net profit / (loss) for the year from continuing operations	48,02,619	45,17,129
Weighted average number of equity shares	1,22,000	1,22,000
Par value per share	10	10
Earnings per share from continuing operations - Basic	39.37	37.03

Signature Vanijya Pvt. Ltd
Shashi
Director



Signature Vanijya Pvt. Ltd
S. S. K. K. K.
Director

SIGNATURE VANIJYA PRIVATE LIMITED
CIN:U51900WB2010PTC151654
Notes forming part of the financial statements

Note 29 Deferred tax (liability)/asset

Particulars	For the year ended	For the year ended
	31 March, 2022	31 March, 2021
	₹	₹
Deferred tax (liability) / asset	2,84,790	236,200
<u>Tax effect of items constituting deferred tax liability</u>		
On difference between book balance and tax balance of fixed assets		
<u>Tax effect of items constituting deferred tax liability</u>	2,84,790	236,200
<u>Tax effect of items constituting deferred tax assets</u>		
On difference between book balance and tax balance of fixed assets	11,330	48,590
<u>Tax effect of items constituting deferred tax assets</u>		
Net deferred tax (liability) / asset	2,96,120	2,84,790

Note 30 The details of ratios supposed to be disclosed are as follows :-

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
Current Ratio	1.29	1.66
Current Assets	209319061	145898479
Current Liabilities	162273685	87980194
Debt - Equity Ratio	1.34	2.38
Total Debt	35271714	51135942
Total Equity	26304148	21501529
Debt - Service Coverage ratio	0.92	0.50
Earnings before Interest, Tax and Exceptional items	17961726	15759141
Interest Expense + Principal Repayments made during the period for long term loans.	19602781	31207107
Return on Equity ratio	6.43	7.72
Total Income	169193610	166093178
Shareholder's Equity	26304148	21501529
Inventory turnover ratio	1.11	1.92
Cost of goods sold	100704191.6	11,20,18,547
Average Inventories of Finished Goods, Stock in progress and Stock in Trade	90426815.26	58246739
Trade Receivables turnover ratio	8.37	5.92
Value of Sales & Services	168699994	165364712
Average Trade Receivables	20161814.06	27946910
Trade Payables turnover ratio	6.31	5.51
Total Value of Purchases	163878544.1	113204347
Average Trade Payables	25990818.1	20540075
Net Capital turnover ratio	6.41	7.69
Total Sales	168699994	165364712
Shareholder's Equity	26304147.94	21501529
Net profit ratio	0.03	0.03
Profit after Tax	4802618.94	4517129
Value of Sales & Services	168699994	165364712
Return on Capital Employed	0.25	0.18
Earnings before Interest, Tax and Exceptional items	17401633	15054381
Total assets - Current Liabilities	69465831.83	82257187
Return on Investment	NA	NA
Net Return on Investments		
Cost of Investments		

Note 32 Previous year's figures

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Signature Vanijya Pvt. Ltd

Sh. N. K. J.

Director



Signature Vanijya Pvt. Ltd

S. K. S. K. S. K.

Director