

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	8,000.00	8,000.00
Reserves and surplus	2	62,169.32	50,841.65
Money received against share warrants		0.00	0.00
Share-application money pending allotment		70,169.32	58,841.65
		0.00	0.00
Non-current liabilities			
Long-term borrowings	3	2,952.38	4,706.91
Deferred tax liabilities (Net)	4	6,659.74	6,730.66
Other long term liabilities		0.00	0.00
Long-term provisions	5	0.00	0.00
		9,612.12	11,437.57
Current liabilities			
Short-term borrowings		0.00	0.00
Trade payables	6	0.00	0.00
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		0.00	66.21
Other current liabilities	7	10,338.40	1,39,145.43
Short-term provisions	5	5,527.68	11,076.66
		15,866.08	1,50,288.30
TOTAL		95,647.52	2,20,567.52
ASSETS			
Non-current assets			
Property Plant and Equipment and Intangible assets			
Property, Plant and Equipment	8	42,157.76	45,209.01
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments			
Deferred tax assets (net)	4	0.00	0.00
Long-term loans and advances		0.00	0.00
Other non-current assets		0.00	0.00
		42,157.76	45,209.01
Current assets			
Current investments		0.00	0.00
Inventories	9	24,650.00	1,24,350.00
Trade receivables	10	1,018.22	938.55
Cash and cash equivalents	11	20,307.91	30,378.99
Short-term loans and advances		0.00	0.00
Other current assets	12	7,513.63	19,690.97
		53,489.76	1,75,358.51
TOTAL		95,647.52	2,20,567.52

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **RANJAN MEGHANI & CO.**

Chartered Accountant

FRN: 0330171E



For and on behalf of the Board of Directors

RANJAN MEGHANI
Proprietor
Membership No.: 068651
Place: Kolkata
Date: 27/08/2022

GURUDEB ATTALANI
Director
DIN: 01506389

PRIYAM ATTALANI
Director
DIN: 02577463

For Attcon Projects Private Limited

For Attcon Projects Private Limited

Gurudev
Director

Priyam
Director

Statement of Profit and loss for the year ended 31st March 2022

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	13	1,89,508.25	1,67,040.64
Less: Excise duty		0.00	0.00
Net Sales		1,89,508.25	1,67,040.64
Other income	14	11,627.58	7,748.43
Total Income		2,01,135.83	1,74,789.07
Expenses			
Purchase and Other Direct Expenses		47,579.88	41,480.08
Changes in inventories	15	99,700.00	88,750.00
Employee benefit expenses	16	24,549.36	24,544.36
Finance costs	17	473.05	539.94
Depreciation and amortization expenses	18	3,051.25	4,277.32
Other expenses	19	10,144.18	10,218.40
Total expenses		1,85,497.72	1,69,810.10
Profit before exceptional, extraordinary and prior period items and tax		15,638.11	4,978.97
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		15,638.11	4,978.97
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		15,638.11	4,978.97
Tax expenses			
Current tax	20	3,935.80	1,504.78
Deferred tax		(70.92)	1,868.77
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		11,773.23	1,605.42
Earning per share-in ₹			
Basic			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
Diluted			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For RANJAN MEGHANI & CO.
 Chartered Accountant
 (FRN: 0330171E)



RANJAN MEGHANI
 Proprietor
 Membership No.: 068551
 Place: Kolkata
 Date: 27/09/2022

For and on behalf of the Board of Directors

GURUDEB ATTALANI
 Director
 DIN: 01506389

PRIYAM ATTALANI
 Director
 DIN: 02577463

For Attcon Projects Private Limited

For Attcon Projects Private Limited

Gurudeb Attalani
 Director

Priyam Attalani
 Director

Attalani
 Director

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
80000 (31/03/2021:80000) Equity shares of Rs. 10.00/- par value	8,000.00	8,000.00
Issued :		
80000 (31/03/2021:80000) Equity shares of Rs. 10.00/- par value	8,000.00	8,000.00
Subscribed and paid-up :		
80000 (31/03/2021:80000) Equity shares of Rs. 10.00/- par value	8,000.00	8,000.00
Total	8,000.00	8,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	80,000	8,000.00	80,000	8,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	80,000	8,000.00	80,000	8,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	32,841.65	31,510.58
Add: Profit for the year	11,773.23	1,605.42
Add: Adjustment of Income Tax Refund/Prov/Advance	237.48	0.00
Tax B/F	(683.04)	(274.35)
Closing Balance	44,169.32	32,841.65
Securities premium		
Opening Balance	18,000.00	18,000.00
Add: Addition during the year	0.00	0.00
Less: Deletion during the year	0.00	0.00
Closing Balance	18,000.00	18,000.00
Balance carried to balance sheet	62,169.32	50,841.65

Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From Others						
Vehicle Finance Loan	2,952.38	0.00	2,952.38	4,706.91	0.00	4,706.91
Total	2,952.38	0.00	2,952.38	4,706.91	0.00	4,706.91



For Attcon Projects Private Limited

For Attcon Projects Private Limited

[Signature]
 Director

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 Director

The Above Amount Includes						
Unsecured Borrowings	2,952.38	0.00	2,952.38	4,706.91	0.00	4,706.91
Net Amount	2,952.38	0	2,952.38	4,706.91	0	4,706.91

Note No. 4 Deferred Tax

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Deferred tax liability		
Deferred Tax Liability	6,659.74	6,730.66
Gross deferred tax liability	6,659.74	6,730.66
Deferred tax assets		
Deferred Tax Assets	0.00	0.00
Gross deferred tax asset	0.00	0.00
Net deferred tax assets	0.00	0.00
Net deferred tax liability	6,659.74	6,730.66

Note No. 5 Provisions

Particulars	₹ in hundred					
	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Salary and Reimbursements	0.00	1,591.88	1,591.88	0.00	9,571.88	9,571.88
	0.00	1,591.88	1,591.88	0.00	9,571.88	9,571.88
Other provisions:						
Provision for Tax	0.00	3,935.80	3,935.80	0.00	1,504.78	1,504.78
	0.00	3,935.80	3,935.80	0.00	1,504.78	1,504.78
Total	0.00	5,527.68	5,527.68	0.00	11,076.66	11,076.66

Note No. 6 Trade payables

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
(B) Others	0.00	66.21
Total	0.00	66.21

Note No. 7 Other current liabilities

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Income Received in Advance		
Advance from Customers	5,000.00	1,31,507.29
	5,000.00	1,31,507.29
Others payable:		
Security Depos - Bandhan Bank	1,060.80	1,060.80
Rent Payable	100.00	1,700.00
Audit Fees Payable	600.00	600.00
ESI Payable	3.02	1.51
PF Payable	9.23	9.23
TDS Payable	340.33	2.76
GST Payable	0.00	193.31
Salary Payable	35.04	35.04
Security Deposit - Lens Cart	3,186.98	4,035.49
	5,338.40	7,638.14
Total	10,338.40	1,39,145.43



For Attccon Projects Private Limited

[Signature]
 Director

For Attccon Projects Private Limited

[Signature]
 Director

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 ATTCON PROJECTS PRIVATE LIMITED
 P-4, Subodh Garden, Banstirani, Kolkata-700070
 CIN : U45207WB2009PTC13855

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2022

Assets	Gross Block				Accumulated Depreciation/ Amortisation			Net Block		
	Useful Life (in Years)	Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Provided during the year	Deletion adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
A Tangible assets										
Own Assets										
Motor Cycle-2	10.00	1,521.51	0.00	0.00	0.00	1,521.51	54.55	0.00	1,366.16	209.90
Motor Car polo	8.00	10,572.82	0.00	0.00	0.00	10,572.82	714.78	0.00	9,009.06	2,278.54
Motor Cycle-1	10.00	892.34	0.00	0.00	0.00	892.34	10.80	0.00	847.72	55.41
Motor Car Terrano	8.00	13,621.48	0.00	0.00	0.00	13,621.48	382.16	0.00	12,765.13	1,248.51
Toyota Yaris	10.00	14,675.66	0.00	0.00	0.00	14,675.66	1,814.45	0.00	9,481.79	7,008.32
Furnitures	60.00	69.96	0.00	0.00	0.00	69.96	0.23	0.00	59.51	10.69
Water Filter	5.00	129.90	0.00	0.00	0.00	129.90	0.63	0.00	123.41	7.12
Printer & Computer	3.00	788.60	0.00	0.00	0.00	788.60	0.00	0.00	749.18	39.42
Television	10.00	400.00	0.00	0.00	0.00	400.00	5.33	0.00	360.00	25.33
CC TV Camera	5.00	319.38	0.00	0.00	0.00	319.38	36.30	0.00	275.14	80.54
Mobile Phone	5.00	169.90	0.00	0.00	0.00	169.90	22.02	0.00	143.05	48.86
Commercial Space	0.00	34,196.37	0.00	0.00	0.00	34,196.37	0.00	0.00	0.00	34,196.37
Total (A)		77,357.92	0.00	0.00	0.00	77,357.92	3,051.25	6.00	35,200.16	45,209.01
P.Y Total		77,357.92	0.00	0.00	0.00	77,357.92	4,277.32	0.00	32,148.91	49,486.33

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



For Atcon Projects Private Limited
 Director

For Atcon Projects Private Limited
 Director

Note No. 9 Inventories

Particulars (Valued at cost or NRV unless otherwise stated)	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
WIP	24,650.00	1,24,350.00
Total	24,650.00	1,24,350.00

Note No. 10 Trade receivables

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	1,018.22	938.55
Doubtful	0.00	0.00
Total	1,018.22	938.55

(Current Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,018.22	0.00	0.00	0.00	0.00	1,018.22
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

(Previous Year)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	938.55	0.00	0.00	0.00	0.00	938.55
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 11 Cash and cash equivalents

Particulars	₹ in hundred	
	As at 31st March 2022	As at 31st March 2021
Balance with banks		
Cash at Bank	20,183.74	30,071.16
Total	20,183.74	30,071.16
Cash in hand		
Cash in hand	124.17	307.83
Total	124.17	307.83
Total	20,307.91	30,378.99

For Attccon Projects Private Limited

Director

For Attccon Projects Private Limited

Director



Note No. 12 Other current assets

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
Advance Income Tax and TDS	1,539.01	683.04
Advances	474.54	0.00
GST C/f	324.21	0.00
TDS Receivable - Kotak Mahindra	168.47	132.92
Project Advances	5,000.00	16,500.00
TDS Receivable - HDB Financial Services	0.00	2,367.61
Refund Receivable	7.40	7.40
Total	7,513.63	19,690.97

Note No. 13 Revenue from operations

₹ in hundred

Particulars	31st March 2022	31st March 2021
Sale of products	1,89,508.25	1,67,040.64
Net revenue from operations	1,89,508.25	1,67,040.64

Note No. 14 Other income

₹ in hundred

Particulars	31st March 2022	31st March 2021
Other non-operating income:		
Rental income on investment property current	11,627.58	7,748.43
	11,627.58	7,748.43
Total	11,627.58	7,748.43

Note No. 15 Changes in inventories

₹ in hundred

Particulars	31st March 2022	31st March 2021
Inventory at the end of the year		
Work-in-Progress	24,650.00	1,24,350.00
	24,650.00	1,24,350.00
Inventory at the beginning of the year		
Work-in-Progress	1,24,350.00	2,13,100.00
	1,24,350.00	2,13,100.00
(Increase)/decrease in inventories		
Work-in-Progress	99,700.00	88,750.00
	99,700.00	88,750.00

Note No. 16 Employee benefit expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Salaries and Wages	24,448.80	24,448.80
Contribution to provident and other fund	100.56	95.56
Total	24,549.36	24,544.36

Note No. 17 Finance costs

₹ in hundred

Particulars	31st March 2022	31st March 2021
Interest	355.31	508.32
Other Borrowing costs	117.74	31.62
Total	473.05	539.94

Note No. 18 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	3,051.25	4,277.32
Total	3,051.25	4,277.32



For Attccon Projects Private Limited

Director

For Attccon Projects Private Limited

Director

Note No. 19 Other expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Audit fees	300.00	300.00
Power and Fuel	0.00	35.40
Rent Paid	3,000.00	3,000.00
Repairs to Machinery	1,302.28	164.80
Insurance Charges	319.80	459.05
Rates and taxes	36.71	3,452.59
General Expense	1,288.69	1,174.18
Security Charges	0.00	306.80
Car Running and Maintenance Expenses	1,195.00	471.70
Telephone and Internet Charges	122.00	236.48
Travelling and Conveyance Expenses	979.90	617.40
Sundry Subscription	1,600.00	0.00
Total	10,144.18	10,218.40

Note No. 20 Current tax

₹ in hundred

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	3,935.80	1,504.78
Total	3,935.80	1,504.78



For Attcon Projects Private Limited

[Signature]
Director

For Attcon Projects Private Limited

[Signature]
Director

AAICA4240R
ATTCON PROJECTS PRIVATE LIMITED
P-4, Subodh Garden, Banskroni, Kolkata-700070
CIN : U45207W/32009PTC133855

(F.Y. 2021-2022)

Note No. 14(a) Other income:Other non-operating income:Rental income
on investment property current

₹ in hundred

Particulars	31st March 2022	31st March 2021
Rent to Bandhan Bank	4,879.68	4,879.68
Rent to Dealskart	4,675.00	2,868.75
Rent to Cars24	2,072.90	0.00
Total	11,627.58	7,748.43



For Attcon Projects Private Limited

[Handwritten Signature]
Director

For Attcon Projects Private Limited

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Director