



SWAPNESH & ASSOCIATES

CHARTERED ACCOUNTANTS

7/1A GRANTLANE, 1ST FLOOR ROOM NO. 1C, KOLKATA-700 012

E-mail: swapneshassociates06@gmail.com

INDEPENDENT AUDITORS' REPORT

The Members of
M/s REVIEW DEALCOMM PRIVATE LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. REVIEW DEALCOMM PRIVATE LIMITED. Which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit & Loss ended on that date and 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 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, of its statement of Profit 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 there under, 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report including Annexures to the Board's 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 financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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 responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



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

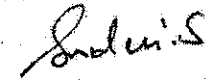
Report on Other Legal and Regulatory Requirements

- As per the information and explanations given to us together with our examination of books of account, we report that Companies (Auditor's Report) Order, 2020 ("the Order"), as issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable.
- As required by Section 143 (3) of the Act, we report, to the extent applicable that:
 - 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;
 - 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;
 - The Balance Sheet, the Statement of Profit & Loss Statement dealt with by this report are in agreement with the books of accounts;
 - 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.
 - On the basis of written representations received from the directors as on March 31, 2023 and taken on record by the Board of Directors, we report that none of the director is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) the Act;
 - According to information and explanations given to us together with our audit examination, reporting with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable on the company";
 - With respect to the other matters to be included in the Auditor's Report under section 197(16) of the Act
 - In our opinion and to the best of our information and according to the explanations given to us, provisions of section 197 are not applicable on the company
 - 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) Rule, 2014, in our opinion and to the best of our information and according to the explanations to us:
 - the Company does not have any pending litigations which would impact its financial positions
 - the Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
 - There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.
 - "As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company w.e.f. April 1, 2023, reporting under this clause is not applicable."

For Swapnesh & Associates

Chartered Accountants

F.R.N.- 326908E


(Sridevi Subramanian)

Partner

M. No.: 068205

Date: 04.09.2023

UDIN: 23068205BGYXUR9406



REVIEW DEALCOMM PRIVATE LIMITED

20/1A, LAKE VIEW ROAD, RASH BEHARI AVENUE, KOLKATA - 700029

CIN: U51909WB2011PTC160423

Balance Sheet as at 31st March 2023

(₹ in ,000)

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	3	500.00	500.00
(b) Reserves & Surplus	4	(19,408.23)	(21,280.70)
2 Non Current Liabilities			
(a) Long Term Borrowings	5	31,012.80	42,751.75
3 Current liabilities			
(a) Other Current Liabilities	6	8,261.09	3,477.00
TOTAL		20,365.66	25,448.04
II. ASSETS			
1 Current assets			
(a) Inventories	7	15,290.70	22,323.51
(b) Trade Receivables	8	17.25	113.13
(c) Cash and Cash Equivalents	9	3,347.16	2,054.74
(d) Short Term Loans & Advances	10	338.92	300.00
(e) Other Current Assets	11	1,371.62	656.66
TOTAL		20,365.66	25,448.04

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date

1 to 22

For Swapnesh & Associates
Chartered Accountants
Firm Registration No. 326908E

Sridevi S.

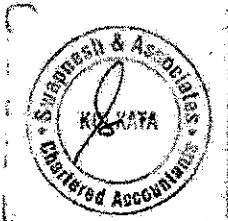
(CA Sridevi Subramaniam)
Partner

Membership No. 068205

UDIN: 23068205 0614XUR9406

Place : Kolkata

Date : 04/09/2023



For and on Behalf of the board of Directors

REVIEW DEALCOMM PVT. LTD

Satyendra Kumar Chopra

Director/Authorised Signatory

Satyendra Kumar Chopra

DIN No.: 01187221

REVIEW DEALCOMM PVT. LTD

Asis Sarkar

Director/Authorised Signatory

Asis Sarkar

DIN No.: 01975089

REVIEW DEALCOMM PRIVATE LIMITED

20/1A, LAKE VIEW ROAD, RASH BEHARI AVENUE, KOLKATA - 700029

CIN: U51909WB2011PTC160423

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

(₹ in ,000)

	Particulars	Note No.	For the year ended 31st March 2023	For the year ended 31st March 2022
I	Revenue From Operation	12	15,500.00	106,214.00
	Other Income	13	647.24	165.74
	Total Income		16,147.24	106,379.74
II	Expenses:			
	Purchases		4,045.71	32,062.46
	Changes in Inventories	14	7,032.81	92,439.82
	Employees Benefits Expenses	15	201.70	-
	Other Expenses	16	2,994.55	694.85
III	Total Expenses		14,274.76	125,197.13
IV	Profit before tax (I - III)		1,872.47	(18,817.39)
V	Tax expense:			
	(1) Current tax		-	-
VI	Profit (Loss) for the period (IV - V)		1,872.47	(18,817.39)
VII	Earnings per equity share:			
	(1) Basic (Rs.)	17	37.45	(376.35)
	(2) Diluted (Rs.)		37.45	(376.35)

Significant Accounting Policies

Notes on Financial Statements

As per our report of even date

1 to 22

For Swapnesh & Associates

Chartered Accountants

Firm Registration No. 326908E

Sridevi S

(CA Sridevi Subramaniam)

Partner

Membership No. 068205



UDJNF-23068205 DhYXUR 9406

Place : Kolkata

Date : 04/09/2023

For and on behalf of the board of directors
REVIEW DEALCOMM PVT. LTD

Satyendra Kumar Chopra

Director/Authorised Signatory
Satyendra Kumar Chopra

DIN No.: 01187221
REVIEW DEALCOMM PVT. LTD

Asis Sarkar

Director/Authorised Signatory
Asis Sarkar

DIN No.: 01975089

REVIEW DEALCOMM PRIVATE LIMITED

Notes forming part of the financial statement

1 The company is in the business of development of Land and Building.

2 Significant accounting policies

A Basis of accounting and preparation of financial statements

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified 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.

B Basis of Accounting

The financial statements have been prepared under the historical cost convention on an accrual basis.

C Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

D Revenue recognition

Revenue (income) is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue is recognized on accrual basis inclusive of related tax deducted at source, where applicable.

E Property, Plant & Equipment

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

F Inventories

Inventories are in form WIP of Building and Land & Building and same is valued at Cost.

G Earnings per share

Earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period.

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



H Taxation

Tax expense comprises of current and deferred tax.

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

I Borrowing cost

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

J Retirement Benefits

The retirement benefits are accounted for as and when liability becomes due for payment.

K Provisions, contingent assets and contingent liabilities

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

L Micro, Small and Medium Enterprises

There are no Micro, Small & Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March 2023. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.



REVIEW DEALCOMM PRIVATE LIMITED

Notes forming part of the financial statement

3 Share Capital

a) The number and amount of shares authorized, issued, subscribed and paid-up:

Particulars	As at 31st March 2023		As at 31st March 2022	
	Number	(₹ in ,000)	Number	(₹ in ,000)
Authorised				
Equity Shares of Rs 10 each	60,000	600	60,000	600
Issued, Subscribed & fully Paid up				
Equity Shares of Rs 10 each fully paid up	50,000	500	50,000	500
Total	50,000	500	50,000	500

b) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March 2023		As at 31st March 2022	
	Number	(₹ in ,000)	Number	(₹ in ,000)
Shares outstanding at the beginning of the year	50,000	500	50,000	500
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	50,000	500	50,000	500

c) Details of Shareholders holding more than 5 % shares in the Company:

Particulars	As at 31st March 2023		As at 31st March 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Rajeev Goenka	20,000	40.00%	20,000	40.00%
Rashi Goenka	15,000	30.00%	15,000	30.00%
Asis Sarkar	7,500	15.00%	7,500	15.00%
Kundan Chopra	7,500	15.00%	7,500	15.00%
Total:-	50,000	100.00%	50,000	100.00%

d) Shares held by promoters at the end of the year:

Promoter name	As at March 31, 2023			As at March 31, 2022		
	No. of shares	% of total shares	% Change during the year	No. of shares	% of total shares	% Change during the year
Kundan Chopra	7,500	15	-	7,500	15	-
Total	7,500	15	-	7,500	15	-

e) Terms/ Rights attached to equity shares:

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity is entitled to one vote per share. The company has not declared any dividend to its shareholders during the current year ended. In the event of liquidation of the company the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

4 Reserves and Surplus

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Profit & Loss Account		
Opening balance	(21,280.70)	(2,463.31)
Add: Net Profit for the current year	1,872.47	(18,817.39)
Closing balance	(19,408.23)	(21,280.70)

5 Long Term Borrowings

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Unsecured Loans- From Body Corporate		
Other than related party		
Loans from body corporate	26,500.00	38,800.00
Loan from Director	2,451.75	2,451.75
Advance from Others	2,061.05	1,500.00
Total	31,012.80	42,751.75



Notes forming part of the financial statement

6 Other Current Liabilities

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Audit Fees Payable	10.00	10.00
Sundry Creditors	168.18	651.61
TDS Payable	-	148.55
GST Payable	75.25	237.81
Liability for Expenses	-	50.03
Salary Payable	-	9.00
Prepaid Rent	2.66	-
Advance Received against Flat Booking	8,005.00	2,370.00
Total	8,261.09	3,477.00

7 Inventories

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Land & Building	15,290.70	22,323.51
Total	15,290.70	22,323.51

*Inventory valued at Cost

8 Trade Receivables

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Considered good - Unsecured		
Sundry Debtors*	17.25	113.13
Total	17.25	113.13

*Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment- March 2023				
	Less than 6 months	6 months -1 Year	1-2 Years	2-3 Years	More than 3 years
Undisputed Trade Receivables-considered good	17.25	-	-	-	-
Undisputed Trade Receivables-considered Doubtful	-	-	-	-	-
Disputed Trade Receivables-considered good	-	-	-	-	-
Disputed Trade Receivables-considered Doubtful	-	-	-	-	-

*Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment- March 2022				
	Less than 6 months	6 months -1 Year	1-2 Years	2-3 Years	More than 3 years
Undisputed Trade Receivables-considered good	113.13	-	-	-	-
Undisputed Trade Receivables-considered Doubtful	-	-	-	-	-
Disputed Trade Receivables-considered good	-	-	-	-	-
Disputed Trade Receivables-considered Doubtful	-	-	-	-	-



Notes forming part of the financial statement

9 Cash and Cash Equivalents

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Balance with bank	2,746.35	1,611.28
Cash in hand	600.81	443.46
Total	3,347.16	2,054.74

10 Short Term Loans & Advances

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Advances to Others	338.92	300.00
Total	338.92	300.00

11 Other Current Assets

Particulars	As at 31st March 2023	As at 31st March 2022
	(₹ in ,000)	(₹ in ,000)
(Unsecured & Considered Good)		
Balances with Government Authorities	687.00	367.22
Deposit with CESC	250.52	250.52
Security Deposits	426.00	-
Advances to Staff	8.10	-
Against Expenses	-	38.92
Total	1,371.62	656.66

12 Revenue From Operation

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Sale of Flats	15,500.00	106,214.00
TOTAL	15,500.00	106,214.00

13 Other Income

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Rental Income	11.68	44.17
Miscellaneous Income	621.35	10.87
Interest On Income Tax Refund	14.21	-
Discount Recd.	-	110.70
TOTAL	647.24	165.74

14 Changes in Inventories

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Opening Stock	22,323.51	114,763.33
Closing Stock	15,290.70	22,323.51
TOTAL	7,032.81	92,439.82

15 Employees Benefits Expenses

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in ,000)	(₹ in ,000)
Salary & Bonus	201.70	-
TOTAL	201.70	-



Notes forming part of the financial statement

16 Other Expenses

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in,000)	(₹ in,000)
Audit Fees (Refer Note (a) below)	10.00	10.00
Bank Charges	3.02	5.14
Commission & Brokerage	990.00	-
Electricity Expenses	10.14	-
Filing Fees	1.25	0.80
General Expenses	33.45	-
Labour Charges	4.65	-
Repair & Maintenance	145.11	-
Miscellaneous Expenses	316.09	605.19
Printing & Stationery	20.93	0.79
Rates & Taxes	574.05	-
Rent Paid	750.70	-
Trade Licence	2.45	2.20
Telephone Expenses	17.44	17.68
Interest on TDS	0.10	6.78
Professional Fees	43.26	30.00
Subscription & Donation	38.90	-
Accounting Charges	27.50	10.00
Conveyance Charges	5.52	6.27
Total	2,994.55	694.85

Notes

(a) Payments to the auditors comprises:		
As auditors - Statutory Audit		
Total	10.00	10.00
	10.00	10.00

17 Earning per share (EPS)

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
	(₹ in,000)	(₹ in,000)
Profit after tax (Rs.)	1,872.47	(18,817.39)
Weighted average number of equity shares outstanding during the year (Nos.)	50,000	50,000
Nominal value of equity per share (Rs.)	10	10
Basic/diluted earning per share (EPS) (Rs.)	37.45	(376.35)

18 The disclosure on the following matters required under Schedule III as amended not being relevant or applicable in case of the Company, same are not covered:

- During the year, the Company has not granted any loans to any of its Promoters, Directors, KMPs & related parties.
- The Company does not have transactions with any Struck off Company's during the year.
- The Company has not disclosed any undisclosed income to income tax authorities.
- The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- 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.
- The Company during the year has not entered into any such transaction in which requirement for compliance of Registration of Charges or satisfaction is required with Registrar of Companies.
- The Company has not entered into any scheme of arrangement.
- The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets)/ Intangible assets (if any), based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.
- The Company has not traded or invested in crypto currency or virtual currency during the financial year.

19 Corporate social responsibility (CSR) expenditure.

The Company does not fall into the limits prescribed in Sec. 135 of the Companies Act, 2013 for the applicability of Corporate social responsibility expenditure. Therefore, the company does not have any expenditure in the nature of the corporate social responsibility.



Notes forming part of the financial statement

20 Related Party disclosure as identified by the company and relied upon by the auditors:

Key Management Personnel	Nature of Relationship
Vinay Kumar Goenka	Director (Retired on 01.01.2023)
Kundan Chopra	Director (Retired on 08.06.2022)
Satyendra Kumar Chopra	Director
Asis Sarkar	Director

Related Party Transaction during the year :

Unsecured Loan

Particulars	As At 31st March 2023	As At 31st March 2022
Asis Sarkar	2,451,750	2,451,750

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

22 The Ratio Analysis and its elements as per the latest amendments to Schedule III

As per our report of even date attached

For Swapnesh & Associates
Chartered Accountants
Firm Registration No. 326908E



Kundan's
(CA Sridevi Subramaniam)
Partner

Membership No. 068205

UDINI-23068205B4YXUR9406

Place : Kolkata

Date : 04/09/2023

REVIEW DEAL COMM PVT. LTD. REVIEW DEALCOMM PVT. LTD.
For and on behalf of the board of directors

Satyendra Kumar Chopra
Director/Authorised Signatory

Satyendra Kumar Chopra
DIN No.: 01187221

Asis Sarkar
Director/Authorised Signatory

Asis Sarkar
DIN No.: 01975089

22. Ratio Analysis and its elements

Ratio	Numerator	Denominator	Current Period	Previous Period
Current ratio	Current Assets	Current Liabilities	2.47	7.32
Debt-equity ratio	Total Debt	Shareholder's Equity	-0.61	-0.49
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	0.00	0.00
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	3.74	-37.63
Inventory turnover ratio	Cost of goods sold OR sales	Average inventory = (Opening + Closing balance / 2)	0.82	0.63
Trade receivables turnover ratio	Net Credit Sales = Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables.	Average trade debtors = (Opening + Closing balance / 2)	0.00	0.00
Trade payables turnover ratio	Net Credit Purchases = Net credit purchases consist of gross credit purchases minus purchase return	Average Trade Payables	0.00	0.00
Net capital turnover ratio	Net Sales = Net sales shall be calculated as total sales minus sales returns.	Working Capital = Working capital shall be calculated as current assets minus current liabilities.	1.28	4.83
Net profit ratio	Net profit shall be after tax	Net Sales = Net sales shall be calculated as total sales minus sales returns.	0.12	-0.18
Return on capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.15	-0.86
Return on investment			0.00	0.00



PERCENTAGE OF SHARE HOLDING

0.00 % As on 31/03/2023

REVIEW DEALCOMM PRIVATE LIMITED

US1909WB2011PTC160423

Page 1

Share Holder's Name	Address	PAN No.	No of Shares	% of Share
ASIS SARKAR	2 T.N. MAJUMDAR STREET, FLAT NO. 1B 1 ST FLOOR KOLKATA 700026	AKLPS4288H	7500	15.00
KUNDAN CHOPRA	8 B, JOGESH MITRA ROAD, KOLKATA 700025	AGPPC9191H	7500	15.00
RAJEEV GOENKA	SATYAM TOWER 3, ALIPORE ROAD KOLKATA 700027	ALZPG8966B	20000	40.00
RASHI GOENKA	SATYAM TOWER 3, ALIPORE ROAD KOLKATA 700027	BJBPM1669N	15000	30.00
Total Paid up share			50000	

REVIEW DEALCOMM PVT. LTD

Asis Sarkar
Director/Authorised Signatory

REVIEW DEALCOMM PRIVATE LIMITED

Asst. Year - 2023-24

Prev. Year -2022-23

Computation of Total Income for the Assessment Year 2022-23

	<u>Amount</u> (₹'000)	<u>Amount</u> (₹'000)
<u>Income from Business</u>		
<u>Non - Speculation Business</u>		
Profit as per Profit & Loss Account		1,872.47
Add: Interest on TDS		0.10
Add: Subscription & Donation		38.90
		<u>1,911.47</u>
<u>Non speculation Business profit/(Loss)</u>		<u>1,911.47</u>
		<u>1,911.47</u>
Gross Total Income		<u>1,911.47</u>
Total Income		<u>1,911.47</u>
Total Income Rounded off u/s. 288A		<u>1,911.47</u>
Taxable Income		1,911.47
Less: Brought Forward Business Loss		22,089.18
Balance to be carry forward		<u>(20,177.70)</u>
<u>Tax on above Income U/S 115BAA</u>		
Taxable @ 22%	Income	Tax
Add: Surcharge @ 10%	-	-
Add: Education Cess & S.H.E.C @ 4%	-	-
	-	-
	-	-
Say	-	-
Less: TDS		155
Payable/(Refundable)		<u>(155)</u>

REVIEW DEALCOMM PRIVATE LIMITED

CIN: U51909WB2011PTC160423

20/1A, Lake View Road, Rash Behari Avenue, Kolkata - 700029

E-Mail ID : reviewdealcomm2016@gmail.com

DIRECTORS' REPORT

To

The Members

The Board has pleasure in submitting the Annual Report of the Company together with the Audited Statements of Accounts for the financial year ended 31st March, 2023.

1. FINANCIAL RESULTS

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

Amount (₹ in ,000)

Particulars	31 st March, 2023	31 st March, 2022
Total Income	16,147.24	106,379.74
Profit/ (Loss) before Tax	1,872.47	(18,817.39)
Less: Provision for Income tax	-	-
Less: Deferred Tax Asset/Liability	-	-
Less: Income Tax adjustment for earlier years	-	-
Profit after Tax	1,872.47	(18,817.39)
Transfer to Reserves	1,872.47	(18,817.39)

2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Board has pleasure to inform that during the year in spite of hardwork, the Company has earned a profit of Rs. 1,872.47/- Thousands in comparison to last year's loss of Rs. (18,817.39) Thousands. Barring unforeseen events, your Directors expect to achieve better results in the coming years.

3. DIVIDEND

In order to strengthen the working capital base and due to conservation of Profits in the current financial year, your Directors have not recommended any dividend for the year under review.

4. CHANGE IN NATURE OF BUSINESS IF ANY

There was no change in the nature of the business of the Company.

5. CHANGE IN SHARE CAPITAL

There was no change in the Share Capital during the financial year under reference.

6. MATERIAL CHANGES AND COMMITMENTS OCCURRING AFTER THE END OF FINANCIAL YEAR

No material changes and/or commitments affecting the financial position of the Company occurred between the end of the financial year to which the attached financial statement relate to and the date of this report.

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7. SUBSIDIARY COMPANIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Your Company has no subsidiary, neither any joint venture nor any associate company.

8. HOLDING COMPANY

Your Company has no Holding Company.

9. DIRECTORS RESPONSIBILITY STATEMENT

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

(a) in the preparation of the annual accounts, the applicable accounting standards had 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 and loss of the company for that period;

(c) The directors had 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.

(f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

During the financial year 2022-23 under review, the Company at its Extra- Ordinary General Meeting held on 6th June, 2022 appointed Mr. Satyendra Kumar Chopra (DIN: 01187221) as a Director of the Company with effect from 6th June, 2022. The Board of Directors at its meeting held on 15th June, 2022 approved the resignation from office of Director of Mr. Kundan Chopra (DIN: 05150110) with effect from 8th June, 2022. The Board of Directors at its meeting held on 9th January, 2023 approved the resignation from office of Director of Mr. Vinay Kumar Goenka (DIN: 01687463) with effect from 1st January, 2023. The Board of Director records its appreciation for the contribution made by Mr. Kundan Chopra and Mr. Vinay Kumar Goenka during their tenure. There has been change in the constitution of Board or the KMP during the financial year 2022-23. It is as follows:-

REVIEW DEALCOMM PRIVATE LIMITED

CIN: U51909WB2011PTC160423

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S. No.	DIN	Name of the Directors	Appointment date	Resignation Date
1.	01687463	Vinay Kumar Goenka	08.03.2011	01.01.2023
2.	01975089	Asis Sarkar	20.01.2012	-
3.	05150110	Kundan Chopra	20.01.2012	08.06.2022
4.	01187221	Satyendra Kumar Chopra	06.06.2022	-

11. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR

The Company had 4 (Four) Board meetings during the Financial Year. The number of meetings attended by the Directors during the FY 2022-23 is as follows:

S. No	Date of Meetings	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1.	05.05.2022	3	3	100
2.	15.06.2022	3	3	100
3.	05.09.2022	3	3	100
4.	09.01.2023	2	2	100

12. PERFORMANCE EVALUATION OF BOARD AND DIRECTORS

The provisions of Section 134 (3) (p) read with rule 8(4) Companies (Accounts) Rules, 2014 do not apply to our Company.

13. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES.

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.

14. INDEPENDENT DIRECTORS

The provision of Section 149 pertaining to the appointment of Independent Directors does not apply to your Company.

15. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to

REVIEW DEALCOMM PRIVATE LIMITED

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financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed. However, the provisions of Companies Act, 2013 pertaining to the Internal Audit do not apply to our Company.

16. APPOINTMENT OF STATUTORY AUDITORS

In the Extra Ordinary General Meeting held on Monday, 3rd June, 2019, M/s. Swapnesh & Associates, Chartered Accountants (FRN: 326908E) was appointed as Statutory Auditors of the Company to hold office for a period of five years commencing from 1st April 2018 till 31st March, 2023.

The Board at its meeting held on _____ made recommendation to the members of the Company to appoint M/s. SRM & Associates as a Statutory Auditor of the Company for a period of five years from the conclusion of the ensuing AGM till the conclusion of the AGM to be held in the year 2028. Since, they are eligible to be appointed, they have given their consent for appointment.

The Statutory Auditor's Report on the financial statement for the year under review does not contain any qualification/reservation or adverse remarks.

17. COST RECORDS

As per the Companies (Cost Records and Audit) Rules, 2014, as amended, maintenance of cost record under Section 148(1) of the Act is not applicable to the Company.

18. SECRETARIAL AUDIT

The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

19. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and Annual General Meetings.

20. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

21. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

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

REVIEW DEALCOMM PRIVATE LIMITED

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22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to the Company. There was no Foreign Exchange Inflow or Outflow during the year.

23. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company has not given loans or made any investments or provided any guarantee so the provisions of section 186 of the Companies Act, 2013, is not applicable to the Company.

25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There has been no arrangement or contracts made with related parties as defined under Section 188 of the Companies Act, 2013 during the year.

26. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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

27. EMPLOYEES

The Company has no employee of the category as specified in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

28. CONSTITUTION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provision of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meeting of the Board and its Powers) Rules 2014 are not applicable to the Company.

29. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

REVIEW DEALCOMM PRIVATE LIMITED

CIN: U51909WB2011PTC160423

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30. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

31. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of Board of Directors
For Review Dealcomm Private Limited

REVIEW DEALCOMM PVT. LTD

Satyendra Kumar Chopra

Director/Authorised Signatory

Satyendra Kumar Chopra
Director
DIN: 01187221

REVIEW DEALCOMM PVT. LTD

Asis Sarkar

Director/Authorised Signatory

Asis Sarkar
Director
DIN: 01975089

Place: Kolkata
Date: 04/09/2023

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
2021-22

PAN	AAFCR1846K		
Name	REVIEW DEALCOMM PRIVATE LIMITED		
Address	1 , MERLIN CHAMBER , BRITISH INDIAN STREET , DALHOUSIE , KOLKATA , 32-West Bengal , 91-India , 700069		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	334051560120322
Taxable Income and Tax details	Current Year business loss, if any	1	16,279
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,02,816
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,02,820	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

This return has been digitally signed by VINAY KUMAR GOENKA in the capacity of Director having PAN AGIPG6549G from IP address 10.1.254.19 on 12-03-2022 15:53:31
DSC Sl. No. & Issuer 3225136 & 7660497588380163908CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated
Barcode/QR Code



AAFCR1846K06334051560120322D49B2514690966BD9B7A8C532AD97C668F22F02D

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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	AAFRCR1846K		
Name	REVIEW DEALCOMM PRIVATE LIMITED		
Address	1 , MERLIN CHAMBER , BRITISH INDIAN STREET , DALHOUSIE , KOLKATA , 32-West Bengal , 91-India , 700069		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	728634451171022
Taxable Income and Tax details	Current Year business loss, if any	1	1,88,17,394
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	3,06,350
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,06,350	
Accreted Income & Tax Detail	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 VINAY KUMAR GOENKA in the capacity of Director having PAN AGIPG6549G from IP address 110.227.74.10 on 17-Oct-2022

DSC Sl. No. & Issuer 3225136 & 7660497588380163908CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN


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AAFRCR1846K067286344511710222FC72DE55F699059FCFEE097F8668DF08FC920EE0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2023-24
PAN	AAFRCR1846K		
Name	REVIEW DEALCOMM PRIVATE LIMITED		
Address	1, MERLIN CHAMBER, BRITISH INDIAN STREET, DALHOUSIE , KOLKATA , 32-West Bengal, 91-INDIA, 700069		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	466935101301023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	1,94,900
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,94,900
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>SATYENDRA KUMAR CHOPRA</u> in the capacity of <u>Director</u> having PAN <u>AGPPC9192E</u> from IP address <u>103.27.142.11</u> on <u>30-Oct-2023 12:51:58</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>7485751</u> & <u>5153695026059392451CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AAFRCR1846K064669351013010234d3fb0c09be6200ec5a8068685a749bbd74433bf		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			