

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT NO-SS-11, SATYA SAHIB HOUSING CO OP SOCIETY, SECTOR 2A
 BIDHANNAGAR, DURGAPUR, DIST. PASCHIM BARDHAMAN, W.B, PIN 713212
 CIN: U45309WB2021PTC245041****E MAIL: aaocm5794q@gmail.com, (M) 9475291309
 (In Rs)

ANNEXURES FOR BALANCE SHEET NOTES FOR THE FINANCIAL YEAR 2022-2023

1 Annexure-1 (Details of (E) Share Holder)-See Note-1 to Balance Sheet (In Rs)

Name of Share Holders	Folio No	% Holding 31 03 2023	No of Share Held		Amount 31 03 2023
			31 03 2022	31 03 2023	
Sarbojit Mukherjee	001	50.00	5,000	5,000	50000.00
Pranab Kumar Mukherjee	002	50.00	5,000	5,000	50000.00
Total			10,000	10,000	100000.00

(Face Per Value of Each (E) Shares is Rs. 10/-)

2 Annexure-2 (See Note-1 to Balance Sheet)

a) Movement in Number of (E) Shares

	F.Y-2022-23	F.Y 2021-22
No of Equity Shares Issued and Fully Paid as on 1st April, 2022/2021	10000	0
Add: No of (E) Shares Issued during the Year	0	10000
	10000	10000
Less: No of Shares bought Back	0	0
No of (E) Shares issued and Fully Paid upas at 31st March, 2023//2022	10000	10000

b) Shares issued for consideration other than cash (In last 5 Yrs period) Nil Nil
 c) Bonus Shares Issued Nil Nil
 d) Share Bought Back Nil Nil
 e) Share Holdings of Promoters

Promoters Name	% Holding 31 03 2023	No of Share Held		% Change during the Year
		01 04 2022	31 03 2023	
Sarbojit Mukherjee	50.00	5000	5000	NIL
Pranab Kumar Mukherjee	50.00	5000	5000	NIL
Total	100.00	10000	10000	

3 Annexure-3. Additional Regulatory Information-See Note-28 to Balance Sheet

1. Title deeds of Immovable Property not held in name of the Company
 There is no Immovable Properties, the title deeds of which is not held in the name of the Company
2. Revaluation of Property, Plant and Equipment
 During the year under audit, there was no revaluation of Property, Plant and Equipment
3. Disclosures in respect of Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person
 During the year under audit, no Loans or Advances was granted to promoters, directors, KMPs and the related parties
4. Capital Work in Progress Ageing Schedule
 Not Applicable
5. Intangible assets under development aging schedule
 The Company has no Intangible assets under development

MATA PUHUMI DEVELOPERS PVT LTD.

(Signature)

MATA PUHUMI DEVELOPERS PVT LTD.

(Signature)

Director

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT-NO-SS-11, SATYA SAHI HOUSING CO-OP SOCIETY, SECTOR 2A
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CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2022-2023

Particulars	As on 31.03.23 Amount	As on 31.03.22 Amount
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation and Extraordinary items	(13,649.00)	(3,795.32)
Adjusted for:		
a) Depreciation	-	-
b) Preliminary Expenses/Non cash Charges	-	-
c) Interest Income	-	-
d) Interest Expenses	-	-
e) Others to be specified	-	-
Operating Profit before Working Capital Change	(13,649.00)	(3,795.32)
Add/Less: For Working Capital Changes		
a) (Increase)/Decrease in Inventories	-	-
b) (Increase)/Decrease in Trade Receivables	-	-
c) (Increase)/Decrease in S/T Loans and Advances	-	-
d) Increase/(Decrease) in Other Current Assets (Other than Advance Income Tax, TDS etc)	-	-
e) Increase/(Decrease) in Trade Payable	-	-
f) Increase/(Decrease) in Other Current Liabilities	-	-
g) Increase/(Decrease) in Short Term Provisions (Other than Provision for Income Tax)	-	-
Cash generated from Operation	(13,649.00)	(3,795.32)
Less: Income Tax Paid	-	-
Cash Flow before Extra Ordinary Item	(13,649.00)	(3,795.32)
Adjustment for Extra Ordinary item	-	-
Net Cash from Operating Activities	(13,649.00)	(3,795.32)
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
a) Addition to Fixed Assets	-	-
b) Increase in Capital Work in Progress	-	-
c) Decrease in Share Application Money	-	-
d) Increase in Preliminary Expenses	-	(18,750.00)
e) Interest Income	-	-
e) Dividends Received	-	-
Net Cash from Investing Activities	-	(18,750.00)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
a) Proceeds from issuance of Share Capital	-	1,00,000.00
b) Proceeds from Short Term Borrowings	13,000.00	30,000.00
c) Repayment of Long Term Borrowings	-	-
d) Interest Paid	-	-
e) Dividend Paid	-	-
Net Cash Used in Financing Activities	13,000.00	1,30,000.00
Net Increase/(decrease) in Cash and Cash Equivalents	(649.00)	1,07,454.68
Cash and Cash Equivalents at beginning of Period	1,07,454.68	-
Cash and Cash Equivalents at end of Period	1,06,805.68	1,07,454.68

Signed subject to our separate report of even date
 For M/s. S. Maulik & Co
 Chartered Accountants

For and on behalf of the Board of Directors

MATA PUHUMI DEVELOPERS PVT. LTD.

(Signature)

Director

Place: Durgapur
 Dated: 01.08.2023



(Signature)
 (CA) Saikat Maulik
 Proprietor
 M.No. 056453

MATA PUHUMI DEVELOPERS PVT. LTD.

(Signature)

Director

2.5 Impairment of Assets

2.5.1 The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

2.5.2 No impairment of assets is recognized during the period under audit.

2.6 Foreign currency transactions

There is no Foreign Currency transaction during the year.

2.7 Inventories

There is no closing stock of inventory because it could not start its main business.

2.8 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured in accordance with the Guidance Note on Accrual Basis of Accounting issued by The Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income same is not accounted for till such time the uncertainty is resolved.

2.8.1 Revenues from sale of services

To harmonize the accounting policy followed by real estate developers, a single uniform practice has been suggested which Percentage of Completion Method (PCM). The revised Guidance Note on Accounting for Real Estate Transactions-(Revised-2012) has been issued by ICAI, which is applicable to all projects commenced on or after April, 1 2012. This guidance note suggested for adoption of PCM method and hence revenue from real estate project will be recognized as per A.S-7 and not as per A.S-9. Revenue will be recognized for the first time when the following conditions will be satisfied: -

- a) At least 25% of total estimated cost (Excluding the Cost of Land) has been incurred.
 - b) Agreement for Sale of Flat has been executed at least for 25% of saleable area of Project.
 - c) Revenue can be recognized in respect of these agreements against which at least 10% of the agreement value has already been received.
- If the conditions are satisfied the project revenue is recognized as follows: -

- a) Calculate % of completion including Cost of Land(Rs. A) Say B%
- b) Total agreement value (Against which 10% or more has been received) Say Rs. C.
- c) % of saleable area secured by agreement
=(Saleable area secured by Agreement)/(Total Saleable Area X 100 = Say D%

Then Revenue recognized	= Rs. C X B% =	Rs. X
Less: Proportionate Cost	= Rs. A X D% =	Rs. Y
Net Profit	=	Rs. X-Y

WIP will be = Rs. A less Rs. Y = Rs. Z.

In future when the company will start house building project revenue will be recognized obeying percentage completion method.

MATA PUHUMI DEVELOPERS PVT LTD

MATA PUHUMI DEVELOPERS PVT LTD

(Signature)

(Signature)

(Signature)



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 on the other information obtained prior to the date of this auditor's report, 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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity 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, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, 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

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY
SECTOR-2A, BIDHANNAGAR, DURGAPUR
DIST: PASCHIM BARDHAMAN, W.B, PIN-713212

CIN: U45309WB2021PTC245041**** E MAIL: aaocm5794q@gmail.com, (M) : 9475201300

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS TO AND FORMING
PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2023 AND PROFIT AND LOSS
ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

Notes of Accounts:

(All amounts in rupees, unless otherwise specified)

1. **BACKGROUND**

MATA PUHUMI DEVELOPERS PRIVATE LIMITED is a private limited company incorporated on 10th May, 2021, having registered office at PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A, BIDHANNAGAR, DURGAPUR, DIST: PASCHIM BARDHAMAN, W.B, PIN-713212. The Company is engaged in Real Estate Business. Company could not start its main business operation. It is expected after getting a suitable land for motion of House Building Project it will commence its main business operation. Already a Land has been found near Andal and the Project will be commenced soon.

2. **SIGNIFICANT ACCOUNTING POLICIES**

2.1 **Basis of preparation of financial statements**

The financial statements have been prepared comply in all material aspects with all the applicable accounting principles in India, the applicable accounting standards notified u.s.133 read with section 469 of the Companies Act, 2013 (18 of 2013) and the relevant provisions of the Companies Act,2013. The financial statements have been prepared under the historical cost convention on an accrual basis.

2.2 **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make best estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements and the results of operations during the reporting period. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively in the current and future periods.

2.3 **Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price, and any attributable cost of bringing the asset to its working condition for its intended use.

2.4 **Depreciation**

Depreciation on fixed assets is required to be provided for on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013
Company has no depreciable assets.

MATA PUHUMI DEVELOPERS PVT LTD

MATA PUHUMI DEVELOPERS PVT LTD

Director

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
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CIN: U45309WB2021PTC245041***E MAIL: aaocm5794q@gmail.com, (M) : 9475201300

Notes to Balance Sheet as at 31st March 2023

Particulars	Notes Nos		As on 31.03.23 Amount	As on 31.03.22 Amount
Short Term Loans and Advances	25			
Total of Note No-25			-	-
Other Current Assets:	26			
Total of Note No-26			-	-
Contingent Liabilities	27			
Total of Note No-27			-	-
Additional Regulatory Information (See Annexure-3 to Balance Sheet)	28			
Total of Note No-28				

MATA PUHUMI DEVELOPERS PVT. LTD.



Director

MATA PUHUMI DEVELOPERS PVT LTD.



Director



MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A
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 CIN: U45309WB2021PTC245041****E MAIL: aaocm5794q@gmail.com, (M) : 9475201300

Notes to Balance Sheet as at 31st March 2023

Particulars	Notes Nos		As on 31.03.23 Amount	As on 31.03.22 Amount
Share Capital				
Authorised:				
1,50,000 Equity Shares of Rs 10/-each			15,00,000.00	15,00,000.00
Issued,Subscribed & Paid-Up Capital				
Details as per Annexure-1 Enclosed	1		1,00,000.00	1,00,000.00
Other Information regarding movement in Number of Shares, Bonus Shares etc-See Annexure-2)				
Total of Note No-1			1,00,000.00	1,00,000.00
Reserve & Surplus				
h) Surplus i.e Balance in Statement of Profit and Loss	2			
Opening Balance		(3,795.32)		-
Add: Addition		(13,649.00)	(17,444.32)	(3,795.32)
Total of Note No-2			(17,444.32)	(3,795.32)
Money Received against Share Warrants	3		-	-
Total of Note No-3			-	-
Share Application Money Pending Allotments	4		-	-
Total of Note No-4			-	-
Long Term Borrowings	5			
Total of Note No-5			-	-
Deferred Tax Liabilities (Net)	6		-	-
Total of Note No-6			-	-
OTHER LONG TERM LIABILITIES:	7			
Total of Note No-7			-	-
LONG TERM PROVISIONS:				
Total of Note No-8			-	-
Short term Borrowings	9			
a) Loan from Sarbojit Mukherjee			28,000.00	15,000.00
b) Loan from Pranab Kumar Mukherjee			15,000.00	15,000.00
Total of Note No-9			43,000.00	30,000.00
Trade Payable (Trade Payables Ageing Schedule- is not applicable as the amount is NIL.)	10			
Total of Note No-10			-	-
Other Current Liabilities	11			
j) Other Payables			-	-
Total of Note No-11			-	-
Short Term Provisions	12			
Total of Note No-12			-	-

MATA PUHUMI DEVELOPERS PVT. LTD.

Comptroller

Director

MATA PUHUMI DEVELOPERS PVT. LTD.

Chief Officer

Director

Signature

STATEMENT OF ACCOUNTS AND AUDIT REPORT

MATA PUHUMI DEVELOPERS PRIVATE LIMITED

CIN: U45309WB2021PTC245041

E MAIL: aaoem5794q@gmail.com, (M) : 9475201300

PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY
SECTOR-2A, BIDHANNAGAR, DURGAPUR
DIST: PASCHIM BARDHAMAN, W.B, PIN-713212

FOR THE YEAR ENDED ON 31ST MARCH 2023

M/s. S. MAULIK & CO

CHARTERED ACCOUNTANTS

KESH MARKET (1st FLOOR)

BANKURA MORE, DURGAPUR - 713201

PASCHIM BARDHAMAN. W.B

Mobile : 9434251901 / 7908445405

E-mail : saikatmaulik@gmail.com

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A
BIDHANNAGAR, DURGAPUR, DIST: PASCHIM BARDHAMAN, W.B, PIN-713212
CIN: U45309WB2021PTC245041**E MAIL: aaocm5794q@gmail.com, (M) : 9475201300**

Notes to Statement of Profit and Loss as at 31st March 2023

Particulars	Notes Nos	As on 31.03.23 Amount	As on 31.03.22 Amount
Income From Operations	1	-	-
Sub Total		-	-
Less: Excise Duty		-	-
Income From Operation (Total of Note-1)		-	-
Other Income		-	-
Total of Other Income (Note No-2)	2	-	-
Cost of material Consumed		-	-
Raw Material Consumed (Note No-3)	3	-	-
Purchase of Stock in Trade		-	-
Total of Note No-4	4	-	-
Changes in Inventories		-	-
a) Opening Stock of Finished Goods	5	-	-
b) Opening Stock of Work-In-Progress		-	-
Total Opening Stock		-	-
a) Closing Stock of Finished Goods		-	-
b) Closing Stock of Work-In-Progress		-	-
Total Closing Stock		-	-
Changes in Inventories (Opening Less Closing)		-	-
Employees benefit Expenses:	6	-	-
Total of Note No-6		-	-
Finance Cost	7	-	-
Total of Note No-7		-	-
Depreciation and Amortisation:		-	-
Total of Note No-8		-	-
Other Expenses:	9	-	-
1) Direct Expenses for Manufacturing		-	-
Total of Direct Expenses (1)		-	-
2. Consumption of Stores and Spare Parts		-	-
Total of Stores and Spares Parts (2)		-	-
3. Power and Fuel:		-	-
Total of Power & Fuel (3)		-	-
4. Other Administrative Expenses		649.00	595.32
a) Bank Charges		13,000.00	3,200.00
b) ROC Renewal Expenses		-	-
Total of Other Administrative Expenses		13,649.00	3,795.32
Total of Note No-9		13,649.00	3,795.32
Disclosure with regard to CSR Activities (Not Applicable for this Company)	10	N.A	N.A
Details of Crypto Currency or Virtual Currency The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year		N.A	N.A

MATA PUHUMI DEVELOPERS PVT. LTD.

MATA PUHUMI DEVELOPERS PVT. LTD.

Director

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A
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 CIN: U45309WB2021PTC245041****E MAIL: aaocm5794q@gmail.com, (M) : 9475201300

Balance Sheet as at 31st March 2023

Particulars	Note No	Amount(Rs)	
		As on 31.03.23	As on 31.03.22
1	2	3	4
<u>EQUITY AND LIABILITIES:</u>			
(1) <u>Shareholder's Funds:</u>			
a) Share Capital	1	1,00,000.00	1,00,000.00
b) Reserve & Surplus	2	(17,444.32)	(3,795.32)
c) Money Received against Share Warrants	3	-	-
(2) <u>Share Application Money Pending Allotments</u>	4	-	-
(3) <u>Non Current Liabilities:</u>			
a) Long Term Borrowings	5	-	-
b) Differed Tax Liabilities (Net)	6	-	-
c) Other Long Term Liabilities	7	-	-
d) Long Term Provisions	8	-	-
(4) <u>Current Liabilities:</u>			
a) Short Term Borrowings	9	43,000.00	30,000.00
b) Trade Payables	10	-	-
c) Other Current Liabilities	11	-	-
d) Short Term Provisions	12	-	-
Total of Equity and Liabilities		1,25,555.68	1,26,204.68
<u>ASSETS:</u>			
(1) <u>Non Current Assets</u>			
a) Property, Plant, Equipments & Intangible Assets			
i) Tangible Assets	13	-	-
ii) Intangible Assets	14	-	-
iii) Capital Work-in-progress	15	-	-
iv) Intangible Assets under Development	16	-	-
b) Non-Current Investments	17	-	-
c) Deferred Tax Assets (Net)	18	-	-
d) Long Term Loans and Advances	19	-	-
e) Other Non-Current Assets	20	18,750.00	18,750.00
Total of Non Current Assets (1)		18,750.00	18,750.00
(2) <u>Current Assets</u>			
a) Current Investments	21	-	-
b) Inventories	22	-	-
c) Trade Receivables	23	-	-
d) Cash and Cash Equivalents	24	1,06,805.68	1,07,454.68
e) Short Term Loans and Advances	25	-	-
f) Other Current Assets	26	-	-
Total of Current Assets (2)		1,06,805.68	1,07,454.68
Total of Assets (1 + 2)		1,25,555.68	1,26,204.68

Contingent Liabilities

27

Additional Regulatory Information

28

Signed subject to our separate report of even date
 For M/s. S. Maulik & Co.
 Chartered Accountants

For and on behalf of the Board of Directors

MATA PUHUMI DEVELOPERS PVT. LTD.

(Signature)

Director



(Signature)

(CA. Saikat Maulik)

Proprietor

M.No.056453

Place: Durgapur
 Dated: 01.08.2023

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT NO. 55/11, SATYA SAHI HOUSING CO-OP SOCIETY, SECTOR 2A
 BIDHANNAGAR, DURGAPUR, DIST. PASCHIM BARDHAMAN, W.B. PIN 713212
 CIN: U45309WB2021PTC245041****E-MAIL: aatocm5794q@gmail.com, (M) 9475201300

Statement of Profit & Loss for the Year Ended on 31st March, 2023

PARTICULARS	Note No.	For the Year 2022-2023 Amount	For the Year 2021-2022 Amount
I Revenue from Operation	1		
II Other Income	2		
III Total Income (I + II)			
IV Expenses			
a) Cost of Materials Consumed	3		
b) Purchase of Stock in Trade	4		
c) Changes in Inventories of Finished Goods Work-in-Progress and Stock in Trade	5		
d) Employee Benefits Expenses	6		
e) Finance Cost	7		
f) Depreciation and Amortisation	8		
g) Other Expenses	9	13,649.00	1,795.32
Total Expenses (IV)		13,649.00	1,795.32
V Profit before exceptional and extraordinary items and tax (III-VI)		(13,649.00)	(1,795.32)
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V-VI)		(13,649.00)	(1,795.32)
VIII Extraordinary Items		-	-
IX Profit before Tax (VII-VIII)		(13,649.00)	(1,795.32)
X Tax Expenses			
a) Current Tax		-	-
b) Deferred tax		-	-
Total Tax Expenses		-	-
XI Profit (Loss) for the period from continuing operations (VII-VIII)		(13,649.00)	(1,795.32)
XII Profit (Loss) from Discontinuing Operations		-	-
XIII Tax Expenses of discontinuing Operations		-	-
XIV Profit (Loss) from discontinuing operations (After Tax) (XII-XIII)		-	-
XV Profit (Loss) for the Period (XII+XIV)		(13,649.00)	(1,795.32)
XVI Earnings per equity shares:		(1.36)	(0.38)
1 Basic		-	-
2 Diluted		-	-

Subject to Significant Accounting policies & Notes on Accounts
 For and on behalf of the Board of Directors

Signed subject to our separate report of even date
 For M/s. S. Maulik & Co
 Chartered Accountants



S. Maulik
 (CA. Saikat Maulik)
 Proprietor
 M.No.056451

Place Durgapur
 Dated 01/08/2023

MATA PUHUMI DEVELOPERS PVT LTD.

(Signature)

Director

MATA PUHUMI DEVELOPERS PVT LTD.

(Signature)

Director



- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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. The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
 - (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs.10 Crores during the year



- As required by section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - 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 Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account
 - d) In our opinion, the aforesaid standalone 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 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
 - g) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us :
 1. Company does not have any pending litigations which have substantial impact its financial position.
 2. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses under the applicable law or accounting standards.
 3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company as on 31 March, 2023.
 4. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - (ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A
 BIDHANNAGAR, DURGAPUR, DIST. PASCHIM BARDHAMAN, W.B, PIN-713212
 CIN: U45309WB2021PTC245041*****E-MAIL: aaocm5794q@gmail.com, (M) : 9475201300

ANNEXURES FOR BALANCE SHEET NOTES FOR THE FINANCIAL YEAR 2022-2023

(In Rs.)

Annexure-5 Additional Regulatory Information-See Note-28 to Balance Sheet- Continued
 Notes: Items included in numerator and denominator for computing the above ratios

Ratios	Items Included in numerator	Items Included in denominator
a) Current Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Note No-21 to 26 of Balance Sheet	Note No-9,10,11 & 12 of Balance Sheet
b) Debt-Equity Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Total Long Term Liabilities	Total Share Holder Equity Share Capital and Free Reserve
c) Debt Service Coverage Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)		
d) Return on Equity Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	PAT-Profit after tax	Total Share Holder Equity Share Capital and Free Reserve
e) Inventory Turnover Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Cost of Good Sold	Stock of Finished Goods
f) Trade Receivables Turnover Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Net Credit Sales	Average Debtors that is average of Opening and Closing Debtors
g) Trade Payables Turnover Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Net Credit Purchase (Net of Return)	Average Creditors that is Av. of Op and Cl Creditors)
h) Net Capital Turnover Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Net Sales= Sales less Return	Average Working Capital that is average of CA ~ CL at the begning and at End
i) Net Profit Ratio (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Net Profit After Tax	Total Turnover
j) Return on Capital employed (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Earning before Intt & Tax (EBIT)	Capital Employed Tangible Net Worth+Debts +Deferred Tax
k) Return on investment (As Main Business of Real Estate could not commenced, hence ratios are not applicable)	Net Profit After Tax	Share Holders Equity

Explanation for variation of above ratios beyond 25%- Not Applicable

13. Compliance with approved Scheme(s) of Arrangements
 Not Applicable for this company

14. Utilisation of Borrowed funds and share premium
 A. Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries)

This is not applicable to this Company
 B. Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party)

This is not applicable to this Company

MATA PUHUMI DEVELOPERS PVT LTD.

MATA PUHUMI DEVELOPERS PVT LTD.

Director



M/s. S. Maulik & Co.
Chartered Accountants

KESH MARKET (1st FLOOR)
BANKURA MORE, DURGAPUR - 713201
Mobile : +91 9434251901/+91 7908445405
E-mail : saikatmaulik@gmail.com

5. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Date: 01.08.2023.

Place: Durgapur.

For M/s S.Maulik & Co.
Chartered Accountants



(CA. Saikat Maulik))

Proprietor

M.No-056453

FRN: 327034E

PAN: ADZPM8976B

UDIN: 23056453BGWYZX1834

acknowledgement Number:158725491020823

Date of filing : 02-Aug-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment
Year
2023-24

[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)

PAN AAOCM5794Q
Name MATA PUHUMI DEVELOPERS PRIVATE LIMITED
Address PLOT NO-SS-11 SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A, BIDHANNAGAR, DURGAPUR, DURGAPUR,
BURDWAN, 32-West Bengal, 91-INDIA, 713212
Status 7-Private company Form Number ITR-6
Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 158725491020823

Taxable Income and Tax Details			
	Current Year business loss, if any	1	13,649
	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	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 SARBOJIT MUKHERJEE in the capacity of
Director having PAN BCGPM1765B from IP address 103.217.242.180 on
02-Aug-2023 14:00:35 at DURGAPUR (Place) DSC SI.No & Issuer 7230046 &
56478419339121CN=Verasys Sub CA 2022.OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAOCM5794Q06158725491020823c1506df6425baf075a59fdb05910663b0833c15c

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF MATA PUHUMI DEVELOPERS PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying standalone Financial Statements MATA PUHUMI DEVELOPERS PRIVATE LIMITED (CIN: U45309WB2021PTC245041) PLOT-NO-SS-11, SATYA SAI HOUSING CO-OP SOCIETY, SECTOR-2A, BIDHANNAGAR, DURGAPUR, DIST: PASCHIM BARDHAMAN, W.B. PIN-713212 which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss, the Statement of Changes in Equity 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 (hereinafter referred to as 'Standalone Financial Statements').

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 Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit, changes in equity and cash flows 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 audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In the audit of the current period, we do not have observed any key audit matters required to be reported separately.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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 Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

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MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PROJECT NO. 11 SATYA NATH RING ROAD MUMBAI CITY SECTOR 2A
 BIDHANNAGAR, DURGAPUR, DIST. PANCHIM BARDHAMAN, W.B., PIN-713212
 CIN: U45309WB2021PTC0245041 ***** I MAIL: aaasrn1794q@gmail.com, (M): 9473261399

Computation of Total Income and Income Tax Thereon for the A. Y. 2023-2024 relating to P. Y. 2022-2023

Description	Amount (Rs.)	
a. Net Profit as per Profit and Loss Account	13,649.00	
Business Loss to be carried forward	(13,649.00)	
Tax on Net Taxable Income	-	
Add: Surcharges @ 5%	-	
Tax and Surcharges	-	
Add: Educational Cess @ 3%	-	
Tax and Cess Payable	-	
Less: Tax Deducted at Source	-	
Balance Tax Payable	-	
Add: Interest Payable	-	
a. I.T. 234A	-	
b. I.T. 234B	-	
c. I.T. 234C	-	
Tax and Interest Payable	-	
MAT Payable		
(Being as 115BAA, MAT is not applicable)		
Loss to be Carried Forward		
a. For the A. Y. 2022-2023 (Return filed on 28.10.2022)	3,795.00	
b. For the A. Y. 2023-2024 (Return filed on 02.08.2023)	13,649.00	17,444.00

MATA PUHUMI DEVELOPERS PVT LTD



Director

MATA PUHUMI DEVELOPERS PVT LTD



Director

relate to the taxes on income levied by same governing taxation laws. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situation where the Group has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realized against future taxable profits.

2.14 Provisions and Contingencies

Provisions are recognized in terms of Accounting Standard 29 - Provisions, Contingent Liabilities and Contingent Assets (AS-29), notified by the Companies (Accounting Standards) Rules, 2006, when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for. Contingent Assets are not recognized in the financial statements.

2.15 Segment reporting policies

The Company has no reporting segment.

2.16 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the number of equity shares outstanding at the end of the period. Here EPS is Rs. (1.36).

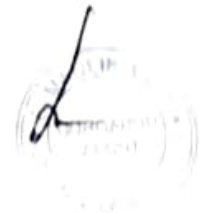
2.17 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and cash & cheques in hand. Closing Cash in Hand of Rs. 8,050/- was explained to be physically verified by the Management and found in agreement with cash book.

3. No Personal expenses have been debited to Statement of Profit & Loss.

4. CONTINGENT LIABILITIES NOT PROVIDED FOR

There is no Contingent Liabilities.



MATA PUHUMI DEVELOPERS PVT LTD

A handwritten signature in blue ink, appearing to be 'G. S. D.', is written over the company name.

Director

MATA PUHUMI DEVELOPERS PVT LTD

A handwritten signature in blue ink, appearing to be 'J. S. D.', is written over the company name.

Director

ANNEXURES FOR BALANCE SHEET NOTES FOR THE FINANCIAL YEAR 2022-2023

Annexure-5 Additional Regulatory Information-See Note-28 to Balance Sheet- Continued

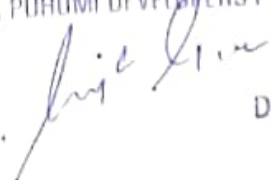
- 6 Details of Benami Property held
 Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder
 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988
- 7 The Company has borrowings from banks or financial institutions on the basis of security of current assets
 Not Applicable
- 8 Wilful Defaulter
 The company is not declared wilful defaulter by any bank or financial institution or other lender
- 9 Relationship with Struck off Companies
 Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,
- 10 Registration of charges or satisfaction with Registrar of Companies
 Not Applicable
- 11 Compliance with number of layers of companies
 There was no contravention regarding number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017

12 Following Ratios are computed and disclosed based on financial data for the period under audit

Particulars	F Y-2021-22	F Y-2022-23
a) Current Ratio	NA	NA
b) Debt-Equity Ratio	NA	NA
c) Debt Service Coverage Ratio	NA	NA
d) Return on Equity Ratio (in %)	NA	NA
e) Inventory Turnover Ratio	NA	NA
f) Trade Receivables Turnover Ratio	NA	NA
g) Trade Payables Turnover Ratio	NA	NA
h) Net Capital Turnover Ratio	NA	NA
i) Net Profit Ratio (In %)	NA	NA
j) Return on Capital Employed- In Percentage	NA	NA
k) Return on investment	NA	NA

MATA PUHUMI DEVELOPERS PVT. LTD.

 Director

MATA PUHUMI DEVELOPERS PVT LTD.

 Director



MATA PUHUMI DEVELOPERS PRIVATE LIMITED
 PLOT-NO-SS-11, SATYA SAH HOUSING CO-OP SOCIETY, SECTOR-2A
 BIDHANNAGAR, DURGAPUR, DIST. PASCHIM BARDHAMAN, W.B, PIN-713212
 CIN U45309WB2021PTC245041****E MAIL: aaocm5794q@gmail.com, (M) : 9475201300

Notes to Balance Sheet as at 31st March 2023

Particulars	Notes Nos	As on 31.03.23 Amount	As on 31.03.22 Amount
PROPERTY Plant and Equipments.	13		
Total of Note No-13		-	-
Intangible Assets	14		
Total of Note No-14		-	-
Capital Work in Progress	15		
Total of Note No-15		-	-
Intangible Assets Under Development	16		
Total of Note No-16		-	-
Non Current Investments:	17		
Total of Note No-17		-	-
Deferred Tax Assets:	18		
Total of Note No-18		-	-
Long Term Loans and advances:	19		
Total of Note No-19		-	-
Other Non Current Assets:	20		
i) Preliminary Expenses		18,750.00	18,750.00
Total of Note No-20		18,750.00	18,750.00
Current Investments:	21		
Total of Note No-21		-	-
Inventories	22		
Total of Note No-22		-	-
Trade Receivable (Trade Receivable Ageing Schedule Not Applicable and the amount is NIL.)	23		
Total of Note No-23		-	-
Cash and Cash Equivalents:	24		
a) Balance with Banks		98,755.68	99,404.68
i) S.B.I-C/A-A/c No-40131821011 (IFSC- SBIN0001556)		8,050.00	8,050.00
b) Cash on hand		1,06,805.68	1,07,454.68
Cash and Cash Equivalent as per AS-3			
c) Other Bank Balances:		-	-
Other Bank Balances			
Total of Note No-24		1,06,805.68	1,07,454.68

MATA PUHUMI DEVELOPERS PVT LTD.

Esther

Director

MATA PUHUMI DEVELOPERS PVT LTD.

John

Director

John