



S. K DHAR & CO
CHARTERED ACCOUNTANTS
(SINCE: 1970)

Regd. Office: 4-P, NAKTALA ROAD, KOLKATA-700047.

Email: sandipkrdhar@yahoo.co.in

Independent Auditors' Report

To The Members of

FIJAX CONSTRUCTION PRIVATE LIMITED

Report on the Audit of the Financial Statements

OPINION

We have audited the financial statements of "FIJAX CONSTRUCTION PRIVATE LIMITED" ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year ended 31st March, 2023 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, and its profit/loss, (*changes in equity*) and its 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 opinion.

Other Information [or another title if appropriate, such as "Information Other than the Financial Statements and Auditor's Report Thereon"]



The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the annexure, 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 misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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, 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. 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. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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.

Other Matter



We did not audit the financial statements/information of _Nil_(number) branches included in the financial statements of the Company whose financial statements / financial information reflect total assets of Rs. Nil as at 31st March, 2023 and total revenues of Rs. Nil for the year ended on that date, as considered in the financial statements. The financial statements/information of these branches have been audited by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditors.

Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 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 it appears from our examination of those books [*and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*]

(c) [*The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*]

(d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [*and with the returns received from the branches not visited by us*].

(e) 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.

(f) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

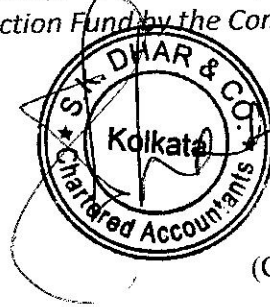
(g) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.



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;

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i) *The Company does not have any pending litigations which would impact its financial position*
- ii) *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
- iii) *There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company*



For S. K. Dhar & Co. FRN: 0307041E
Chartered Accountants

(C.A. Sandip Kumar Dhar)
(Proprietor)
M.No.065056
PAN: ADTPD1623L

Place of Signature: Kolkata

Date: 1st. September, 2023

FIJAX CONSTRUCTION PRIVATE LIMITED
BALANCE SHEET AS AT 31-03-2023

Sl No	Particulars	Note No	Figures as at the end of 31-03-2023	Figures as at the end of 31-03-2022
I	EQUITY & LIABILITIES			
	SHAREHOLDER'S FUNDS			
	Share Capital	3	200,000	200,000
	Share Application Money Pending Allotment	3.1	4,000,000	-
	Reserves & Surplus	4	6,208,091	(1,960,713)
	NON CURRENT LIABILITIES			35,110,370
	Long Term Borrowings	5	885,886	
	Other Long term Liabilities			900,000
	CURRENT LIABILITIES			3,464,012
	Short Term Borrowings	6	6,835,243	
	Trade Payables	7	19,583,021	32,014,370
	Other Current Liabilities	8	28,553,731	-
	Short Term Provisions	9	3,148,464	-
	Total		69,414,437	69,728,040
II	ASSETS			
	NON-CURRENT ASSETS			112,200
	Fixed Assets	10	1,531,483	-
	Tangible Assets	11	-	-
	Non-Current Investments	12	-	-
	Long Term Loan & Advances	13	-	-
	Other Non- Current Assets			
	CURRENT ASSETS			52,648,395
	Inventory	14	25,919,918	-
	Trade Receivables	15	1,300,000	48,974
	Cash & Cash Equivalents	16	1,503,008	16,918,471
	Short Term Loan & Advances	17	39,160,031	-
	Other Current Assets	18	-	-
	MISCELLANEOUS EXPENSES	19	-	-
	Total		69,414,438	69,728,040

As per our Report of even date
The Notes refer to above are an integral part of the Financial Statement

For S K Dhar & Co.
(FRN No: 0307041E)
Chartered Accountants



CA Sandip Kumar Dhar
Proprietor
Membership No.065056
Berhampore, 01 Sptember, 2023
UDIN: 23065056BGVMGD1629

For and on behalf of Board
For Fijax Construction Private Limited

FIJAX CONSTRUCTION PVT. LTD.
Manoar Hossain Mandal
DIRECTOR
Manoar Hossain Mandal
(Director)
DIN - 08581000

FIJAX CONSTRUCTION PVT. LTD.
Yusuf Arif Mondal
DIRECTOR
Yusuf Arif Mondal
(Director)
DIN - 08821018

STATEMENT OF PROFIT & LOSS
FIJAX CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2023

SI No	Particulars	Note No	For the year ended 31.03.2023	For the year ended 31.03.2022
I	Revenue from Operations	20	153,278,123	-
	Other Operating Revenue	21	-	-
II	Other Incomes	22	2,154,247	-
III	Total Revenue (I+II)		155,432,370	-
IV	EXPENSES			
	Apportioned Construction, Land, Labour, Material Others	23	137,732,862	(0)
	Changes in Inventory - WIP	24	-	-
	Employee Benefit Expenses	25	1,803,770	501,451
	Depreciation	26	277,217	33,800
	Other Expenses	28	4,301,252	558,896
	Total Expenses		144,115,102	1,094,147
V	Profit/(Loss) before exceptional and extraordinary items and taxes (III-IV)		11,317,268	(1,094,147)
VI	Exceptional & Extraordinary items		-	-
VII	Profit/(Loss) before exceptional and extraordinary items and taxes (V-VI)		11,317,268	(1,094,147)
VIII	Prior Period Items		-	-
IX	Profit/(Loss) before tax (VII-VIII)		11,317,268	(1,094,147)
X	Tax Expenses			
	(1) Current Tax		3,148,464	-
	(2) Tax paid for earlier year		-	-
	(3) Deferred Tax		-	-
XI	Profit/(Loss) for the period from Continuing operations (IX-X)		8,168,804	(1,094,147)
XII	Profit/(Loss) from discontinuing operation		-	-
XIII	Tax Expenses of discontinuing operation		-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)		-	-
XV	Profit/(Loss) for the Period(XI+XIV)		8,168,804	(1,094,147)
XVI	Earning Per Equity Share			
	(1) Basic	29	408.44	(54.71)
	(2) Diluted	29	408.44	(54.71)

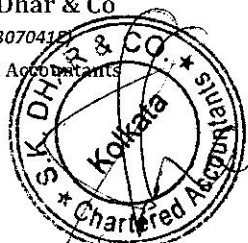
As per our Report of even date

The Notes refer to above are an integral part of the Financial Statement

For S K Dhar & Co

(FRN No: 03070412)

Chartered Accountants



CA Sandip Kumar Dhar

Proprietor

Membership No.065056

Berhampore, 01 September, 2023

UDIN: 23065056BGVMGD1629

For and on behalf of Board

For Fijax Construction Private Limited

FIJAX CONSTRUCTION PVT. LTD.

Manoar Hossain Mandal Yusuf Arif Mondal

DIRECTOR

Manoar Hossain Mandal

(Director)

DIN- 08581000

DIRECTOR

Yusuf Arif Mondal

(Director)

DIN - 08821018

FIJAX CONSTRUCTION PRIVATE LIMITED

Brief Description of Business of Company

Fijax Construction Private Limited (The Company or FCPL) a private limited company is incorporated in India under provision of the Companies Act applicable in India. The Company is Primarily engaged in the Construction and development of Residential property. The Company is headquartered in Berhampore. Its Registered office is situated at 3 No Banjetia, Gram Panchayat Manindarnagar, Kasimbazar, Berhampore Town, Murshidabad, Pin-742102, West Bengal

2 **Significant Accounting Policies**

a. **Basis of preparation of financial statements**

These financial statements are prepared in accordance with the generally accepted accounting principals in India under the historical cost convention, on a going concern concept and in accordance to applicable accounting standards

b. **Revenue Recognition**

Income and Expenditure are accounted for on merchantile basis and recognised on Accrual basis.

c. **Use of Estimates**

Certain estimates and assumptions have been made in preparation of financial statement. The difference between the actual results and estimates are recognised in the year in which the results are known/materialised

d. **Provision and Contingent Liabilities**

Provision involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent assets are neither recognised nor disclosed in the financial statement

e. **Fixed Assets**

Fixed Assets are stated at their original cost of acquisition (which includes expenditure incurred for acquisition and /or installation if any) as reduced by the depreciation there on.

f. **Depreciation and Amortisation**

Depreciation on Fixed Assets have been provided to the extent of depreciable amount on Written Down Value (WDV) method based on the useful life of the asset as prescribed in Schedule II of Companies Act 2013.

g. **Borrowing Cost**

Borrowing cost are charged to revenue in the period in which they are incurred. In this year there is no such borrowing cost.

h. **Events occuring after Balance sheet date**

No significant event which could affect the financial position as on 31/03/2023 to a material extent have been reported by the assessee, after the balance sheet date.

i. **Prior Period Items**

There are no material changes or credits which arise in the current period on account of errors and omission in the preparation of Financial Statement for the one or more period

j. **Retirement Benefits**

No provision have been made in the accounts for PPF, FPF, Gratuity and Retirement benefits for the employees. Management inform that this above provision is not applicable to the company hence no such provision made during the year

k. **Foreign Exchange Transaction**

There are no foreign currency transactions made during the year

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

For and on behalf of the Board
For Fijax Construction Private Limited



FIJAX CONSTRUCTION PVT. LTD.
Manoar Hossain Mandal
Manoar Hossain Mandal
DIRECTOR
DIN- 08581000

FIJAX CONSTRUCTION PVT. LTD.
Yusuf Arif Mondal
DIRECTOR
Yusuf Arif Mondal
(Director)
DIN - 08821018

FIJAX CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statement for the year ended 31st, January 2023

Particulars	Amount as at 31.03.2023	Amount as at 31.03.2022
3 SHARE CAPITAL		
<u>Authorised Share Capital</u>	20,000,000	1,500,000
200000 Equity Shares of Rs 10 each	<u>20,000,000</u>	<u>1,500,000</u>
<u>Issued Subscribed and Paid up</u>	200,000	200,000
20000 shares of Rs 10 each fully paid up.	<u>200,000</u>	<u>200,000</u>
<u>Reconciliation of No. of Shares Outstanding</u>	200,000	200,000
At the beginning of the year	-	-
Issued / (Buyback) during the year	<u>200,000</u>	<u>200,000</u>
At the end of the Year		
<u>List of Shareholders holding more than 5% Share</u>	10,000	10,000
MANOAR HOSSAIN MANDAL	10,000	10,000
YUSUF ARIF MONDAL		
3.1 SHARE APPLICATION MONEY PENDING ALLOTMENT	4,000,000	-
Manoar Hossain Mandal		
Allotment of shares made on 4th april 2023 and PAS 3 filed within due date	<u>4,000,000</u>	<u>-</u>
4 RESERVES & SURPLUS		
<u>(a) Securities Premium</u>	-	-
Opening Balance	-	-
Addition during the year	-	-
<u>(b) Surplus in Profit & Loss</u>	(1,960,713)	(866,565)
Opening Balance	8,168,804	(1,094,148)
Profit/(Loss) for the Year	<u>6,208,091</u>	<u>(1,960,713)</u>
Total of Reserve & Surplus (a+b)	<u>6,208,091</u>	<u>(1,960,713)</u>
5 OTHER LONG TERM LIABILITY		
<u>Secured</u>	885,886	-
Vehicle Loan	<u>885,886</u>	<u>-</u>
<u>Unsecured</u>	-	-
Advance from customer (against Flat Booking)	-	35,110,370.15
Total Other long term liability (a+b)	-	<u>35,110,370</u>
Total Long term Borrowing (secured +unsecured)	<u>885,886</u>	<u>35,110,370</u>
6 SHORT TERM BORROWING		
<u>UnSecured-From Related Party-Director (Payable on Demand)</u>	-	900,000
Manoar Hossain Mandal	1,123,100	-
Mandal Enterprise	<u>1,123,100</u>	<u>900,000</u>
<u>UnSecured-From Others</u>	5,712,143	-
Other Loans	<u>5,712,143</u>	<u>-</u>
Total Short term Borrowing (unsecured)	<u>6,835,243</u>	<u>900,000</u>



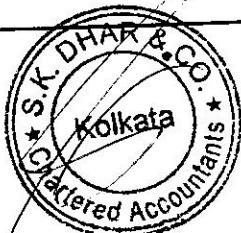
FIJAX CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statement for the year ended 31st, January 2023

Particulars	Amount as at 31.03.2023	Amount as at 31.03.2022
7 TRADE PAYABLES		
Sundry Creditors	19,583,021	3,464,012
	19,583,021.22	3,464,012.00
<p>Based on the information available with the company there are no dues of outstanding of Micro, Small, and Medium Enterprises as of Balance Sheet date.</p>		
8 OTHER CURRENT LIABILITY		
Outstanding Liabilities		
Statutory Audit Fees	75,000	20,000
Tax Audit Fees	50,000	-
Advance from Customers	26,280,048	31,642,941
GST Payable	1,104,156	316,429
Interest on GST Payable	94,527	-
Labour Charges Payable	650,000	-
Accounting Charges Payable	300,000	35,000
	28,553,731	32,014,370
<p>Note: There are no amount due and outstanding to be credited to Investor Education and Protection Fund. GST payable is outstanding on the Advance received throughout the FY in review and the same has been asked to pay along with the monthly interest as and when due. Earlier Year Advance of Rs 3,16,429 has been paid in April 2023</p>		
9 SHORT TERM PROVISION		
Provision for Income Tax	3,148,464	-
	3,148,464	-
11 NON CURRENT INVESTMENT	-	-
12 LONG TERM LOAN & ADVANCES	-	-
13 OTHER NON CURRENT ASSET	-	-
14 INVENTORIES		
Stock in Trade - Work in Progress	25,657,996	52,124,553
Inventory - Materials	261,922	523,842
	25,919,918	52,648,395
15 TRADE RECEIVABLES		
Receivable	1,300,000	-
	1,300,000	-
16 CASH & BANK BALANCE		
Cash & Cash equivalent		
Cash in Hand	61,711.44	34,523
(As certified by Management)		
Balance with Bank		
Current Account	1,441,296.08	14,451
	1,503,008	48,974
17 SHORT TERM LOAN & ADVANCE		
Advance to Supplier	3,720,302	8,675,642
Advance to the Party for Purchase of land	26,642,829	8,242,829
Other Loan & Advances	8,796,900	-
	39,160,031	16,918,471
18 OTHER CURRENT ASSETS	-	-
19 MISCELLANEOUS EXPENDITURE	-	-



FIJAX CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statement for the year ended 31st, January 2023

Particulars	Amount as at 31.03.2023	Amount as at 31.03.2022
20 REVENUE FROM OPERATION	153,278,123	-
Sale of Flats	-	-
	<u>153,278,123</u>	<u>-</u>
21 OTHER OPERATING INCOME	-	-
	<u>-</u>	<u>-</u>
22 OTHER INCOME	2,154,247	-
	<u>2,154,247</u>	<u>-</u>
23 CONSTRUCTION COST	137,732,862.23	25,781,823.57
Land, Construction, Material, Labour, and others	<u>137,732,862.23</u>	<u>25,781,823.57</u>
24 CHANGE IN INVENTORIES	52,648,395	20,664,122
Opening Stock	25,919,918	52,648,395
Less: Closing Stock	<u>26,728,477</u>	<u>(31,984,273)</u>
25 EMPLOYEE BENEFIT EXPENSES	1,698,770	475,200
Salary	105,000	26,251
Welfare	<u>1,803,770</u>	<u>501,451</u>
26 DEPRECIATION AND AMORTISATION EXPENSES	277,217	33,800
Depreciation	<u>277,217</u>	<u>33,800</u>
27 OTHER EXPENSES	75,000	20,000
Audit Fees	50,000	-
Tax Audit Fees	300,000	35,000
Accounting Charges	15,881	6,145
Bank Charges	102,528	13,250
Cable & Internet Charges	100,000	-
Consultancy Charges	95,625	48,652
Electricity Charges	126,620	-
Freight & Delivery Charges	206,951	66,542
General Expenses	39,526	24,560
Mobile Phone Expenses	329,506	145,263
Office Expenses	89,620	48,566
Printing & Stationery	-	2,500
Professional Tax	1,030,720	-
Professional fees	156,250	46,562
Refreshment Expenses	-	-
Labour Charges	326,960	99,856
Travelling & Conveyance Expenses	787,727	-
Duties & Taxes	262,000	-
ROC fees	158,838	-
Interest	47,500	-
Filing Charges	-	2,000
Trade License	-	-
Misc Expenses (refer note no 27.2)	<u>4,301,252</u>	<u>558,896</u>



FIJAX CONSTRUCTION PVT. LTD.
Manoj Ho-sec. Madhusud Anrit Mondal
 DIRECTOR

FIJAX CONSTRUCTION PRIVATE LIMITED
Notes to Financial Statement for the year ended 31st. January 2023

Particulars	Amount as at 31.03.2023	Amount as at 31.03.2022
27.1 PAYMENT TO AUDITOR	125000	20,000
Statutory Audit Fees	125000	20,000.00
27.2 MISC EXPENSES	-	-
	-	-
	-	-
29 EARNING PER SHARE	8,168,804	(1,094,147)
Profit /(Loss) after tax attributable to equity shareholders	20,000	20,000
Weighted Average no of shares outstanding		
Weighted Average no of shares outstanding including potential equity shares (Diluted)	20,000	20,000
Basic Earning per Share (Rs)	408.44	(54.71)
Diluted Earning per Share (Rs)	408.44	(54.71)

Date: 28-12-2022
Place: Berhampore

For and on behalf of Board
For Fijax Construction Private Limited

FIJAX CONSTRUCTION PVT. LTD.
Yusuf Arif Mondal
DIRECTOR

FIJAX CONSTRUCTION PVT. LTD.
Manoar Hossain Mandal
Manoar Hossain Mandal
(Director) DIRECTOR
DIN- 08581000

Yusuf Arif Mondal
(Director)
DIN - 08821018



FIJAX CONSTRUCTION PRIVATE LIMITED

Address: 3 No Banjetia ,Gram Panchayat Manindranagar P.O - Kasimbazar Berhampore Town Murshidabad WB
742102 IN

Cash Flow Statement for the Year Ended 31st January 2023

Particulars	as at 31.01.2023 Amount in Rs.	as at 31.03.2022 Amount in Rs.
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/ (Loss) before tax as per Profit & Loss Account	11,317,268.12	(1,094,147)
Adjusted for:		
Opening Provision for Tax	-	-
Depreciation	277,218.00	33,800
Interest	-	-
Interest Accrued on FD	-	-
Operating Profit before working capital changes	11,594,486.12	(1,060,347)
Adjusted for:		
Movement in current Assets	3,186,917.13	(28,745,848)
Movement in Current Liabilities	12,658,370.35	(6,221,829)
Net Cash from operating activities	27,439,773.60	(36,028,024)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Increase in Fixed Assets	(1,696,500.00)	-
Payment for preliminary expenses	-	-
	-	-
	-	-
Net Cash from Investing activities	(1,696,500.00)	-
C CASH FLOW FROM FINANCING ACTIVITIES:		
Loan from Directors	223,100.00	900,000
Shares Application Money	4,000,000.00	-
Loan from other than Director	5,712,143.00	-
Advance from Customers & Vehicle loan	(34,224,484.15)	35,110,370
Net Cash from Financing activities	(24,289,241.15)	36,010,370
Net (Decrease)/Increase in Cash & Cash Equivalent (A+B+C)	1,454,032.45	(17,653)
Opening Balance of Cash & Cash Equivalent	48,975.07	66,629
<u>Closing Balance of Cash & cash Equivalent</u>		
Current A/c	1,441,296.08	14,451
Cash in Hand	61,711.44	34,524

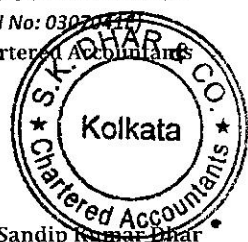
As per our Report of even date

The Notes refer to above are an integral part of the Financial Statement

For S K Dhar & Co

(FRN No: 03070411)

Chartered Accountants



CA Sandip Kumar Dhar
Proprietor
Membership No.065056
Berhampore, 01 Sptember, 2023
UDIN: 23065056BGVMGD1629

For and on behalf of Board

For Fijax Construction Private Limited

FIJAX CONSTRUCTION PVT. LTD.

Manoar Hossain Mandal

DIRECTOR

Manoar Hossain Mandal
(Director)
DIN- 08581000

FIJAX CONSTRUCTION PVT. LTD

Yusuf Arif Mondal

DIRECTOR

Yusuf Arif Mondal
(Director)
DIN - 08821018