

YADUKA & COMPANY

CHARTERED ACCOUNTANTS

Phone: 4005-1230/4005-3998
78, BENTINCK STREET
SUITE NO 1, 5TH FLOOR
KOLKATA - 700 001

INDEPENDENT AUDITOR'S REPORT

**To The Members of
M/s AJMIR TOWER PVT. LTD
1/C, EAST KULIA ROAD, KOLKATA – 700010**

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s Ajmir Tower Private Limited**, which comprises the Balance Sheet as at 31st March 2023 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by 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 31st March, 2023, and its 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and 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 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 standalone 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 standalone 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 in the audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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 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. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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, 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 is also responsible for overseeing the company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

- a) 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 auditors' 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.
- b) As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- c) 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.
- d) 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.
- e) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- f) 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.
- g) 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.
- h) Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.
- i) 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.
- j) 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.

Handwritten mark

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Report on Other Legal and Regulatory Requirements

1. As required by 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, we report that in terms of Clause 2(iv) of the said Order the Company being a small Company within the meaning of Section 2(85) of the Act, the said Order is not applicable to the Company.

As required by Section 143(3) of the Act, we report that:

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.

- k) 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;
- l) the Balance Sheet, the Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of account;
- m) in our opinion, the financial statements comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014; and
- n) On the basis of written representations received from the directors as on 31st March 2023, and 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.
- o) The Company being a private limited company having turnover less than Rs 50 crore as per the latest Audited Financial Statement and having aggregate borrowings from Banks or Financial Institutions or any body corporate at any point of time during the financial year less than Rs 25 crore, reporting under section 143(3)(i) of the Act with respect to the adequacy of the internal controls with reference to the financial statements of the Company and the operating effectiveness of such controls is not applicable as per MCA notification No. G.S.R. 583(E) dated 13.06.2017.
- p) With reference to other matters to be 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:
 - i) The Company does not have any pending litigations which would impact its financial position.

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- ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) The Company is not required to transfer any amount to Investor Education and Protection Fund.

For YADUKA & COMPANY

F. R. No. 311024E

Chartered Accountants



(B.P. Yaduka)

Proprietor

Membership No. 050058

UDIN: 23050058BGXSIH1034

Place: Kolkata

Date: 01.09.2023



M/s AJMIR TOWER PRIVATE LIMITED**CIN: U70102WB2010PTC142724****Balance Sheet as at 31st March, 2023**

Particulars	Note No	31st March, 2023 (Rs in hundreds)	31st March, 2022 (Rs in hundreds)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	35500.00	35500.00
(b) Reserves and Surplus	3	699458.78	670866.27
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	897797.78	952323.39
(b) Other Long term liabilities	5	323172.05	173066.60
(3) Current Liabilities			
(a) Short Term Borrowings	6	16214.49	15064.03
(b) Trade Payables	7	45302.72	22315.05
(c) Other current liabilities	8	26889.86	12629.31
(d) Short-term provisions	9	24201.78	146370.69
Total		2068537.46	2028135.34
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment	10	156807.74	222371.85
(b) Non-Current Investment	11	8068.43	8068.43
(c) Long term loans and advances	12	12500.00	12500.00
(2) Current assets			
(a) Inventories	13	1334481.01	1276428.43
(b) Trade receivables	14	1039.51	190.88
(c) Cash and cash equivalents	15	251063.21	125040.46
(d) Other current Assets	16	304577.56	383535.29
Total		2068537.46	2028135.34

SIGNIFICANT ACCOUNTING POLICIES &
NOTES TO ACCOUNTS

1 TO 43

The accompanying notes are an integral part of the financial statements

As per our report of even date

M/S YADUKA & COMPANY

FRN : 311024E

Chartered Accountants

78, Bentinck Street, 5th Floor, Room No 1E

Kolkata - 700 001.

BASUDEO PRASAD YADUKA

Proprietor

Membership No 050058

Date: 01.09.2023

Udin for Statutory Audit: 23050058BGXSIH1034

For and on Behalf of the Board

Ajmir Tower Private Limited

Director

Director

DIN - 02926058

Ajmir Tower Private Limited

Director

Director

DIN - 07993773

M/s AJMIR TOWER PRIVATE LIMITED

CIN: U70102WB2010PTC142724

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

	Particulars	Note No	31st March, 2023 (Rs in hundreds)	31st March, 2022 (Rs in hundreds)
I.	Revenue from operations	17	690434.02	520207.00
II.	Other Income	18	7061.93	11220.12
III.	Total Income (I +II)		697495.95	531427.12
IV.	Expenses:			
	Purchase of Stock-in-Trade	19a	408206.04	899269.08
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	19b	-58052.58	-666671.12
	Employee Benefit Expenses	20	62246.59	61841.08
	Finance Cost	21	84003.39	60316.57
	Depreciation and amortization expense	10	61053.84	45021.65
	Other expenses	22	80742.52	35825.79
	Total Expenses		638199.81	435603.04
V.	Profit before exceptional and extraordinary items and tax (II - III)		59296.14	95824.08
	Exceptional Item Profit on Sale of Fixed Assest		-1679.92	30715.01
VI.	Profit before tax		57616.22	126539.09
VII.	Tax expense: (1) Current tax		24201.78	37216.26
VIII.	Profit/(Loss) from the period from continuing operations (V - VI)		33414.44	89322.83
IX.	Earning per equity share:		Rs.	Rs.
	(1) Basic		9.41	25.16
	(2) Diluted		9.41	25.16

SIGNIFICANT ACCOUNTING POLICIES
& NOTES TO ACCOUNTS

1 TO 43

The accompanying notes are an integral part of the financial statements

As per our report of even date
M/S YADUKA & COMPANY
FRN : 311024E
Chartered Accountants
78, Bentinck Street, 5th Floor, Room No 1E
Kolkata-700 001


BASUDEO PRASAD YADUKA
Proprietor
Membership No. 050058
Date: 01.09.2023
Udin for Statutory Audit: 23050058BGXSIH1034

Ajmir Tower Private Limited

Director

DIN-02926058

For and on Behalf of the Board

Ajmir Tower Private Limited

Director

Director

Director

DIN-07993773

M/s AJMIR TOWER PRIVATE LIMITED

Note COMPANY OVERVIEW

No. The Company is having CIN No U70102WB2010PTC142724 and registered office at 1/C East Kulia Road, Kolkata 700010 and is in the business of property development and Construction.

1 SIGNIFICANT ACCOUNTING POLICIES

a General:

The financial Statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). The Financial Statements have been prepared on accrual basis under the historical cost convention and on going concern concept.

b Operating Cycle

All assets and liabilities have been classified as current and non-current as per Company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

c Revenue Recognition:

All Income and expenditure unless specifically stated otherwise are accounted for on mercantile basis, considering the compliance of Accounting Standard 9 issued by the Institute of Chartered Accountants of India. Purchases and Sales are recorded at cost exclusive of GST thereon.

d Taxation:

Current Tax is determined on the basis of the amount payable for the year under Income Tax Act. Deferred Tax is calculated at substantively enacted Income Tax rates and is recognised on timing difference between taxable income and accounting income that originates in one period and are capable of reversal in one or more subsequent period. Deferred tax assets, subject to consideration of prudence, are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be availed against which such deferred tax assets can be realised. The Company has not recognized Deferred Tax Asset amounting to Rs 5981331.54/- because there is lack of virtual certainty backed by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.

e Fixed Assets:

Fixed Assets are stated at their cost of acquisition or construction less accumulated depreciation/amortisation and impairment loss, if any. Cost comprises the purchase price, installation and attributable cost of bringing the asset to its working condition for its intended use.

f Intangible Assets:

Intangible Assets are recognized when it is probable that the future economic benefit that are attributable to the assets will flow to the Company and the cost of the assets can be measured reliably. The amortisable amount of an intangible asset is allocated over its estimated useful life.

g Depreciation:

Depreciation on Fixed Assets has been provided on WDV method over the useful life prescribed in Schedule II of the Companies Act, 2013 after considering Salvage Value of five percent of the Original Cost. The Company has considered useful life of assets same as prescribed under Schedule II of the Companies Act, 2013.

h Investments:

Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or non current based on realisability of the same on the balance sheet date. Current investments are carried at the lower of cost and fair value of each investment individually. Long term i.e non current investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

i Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

Ajmir Tower Private Limited

Director

DIN - 02926058

Ajmir Tower Private Limited

Director

DIN - 07993773

j **Inventories**

Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. The cost of Inventory does not include GST paid thereon. The same, however, does not affect the profit and loss statement.

k **Provision and Contingent Liabilities:**

Provisions for contingencies are recognized in respect of present obligation arising out of past events where there are reliable estimate of probable outflows of resource. Contingent liabilities are the possible obligation of past events, the existence of which will be confirmed only by the occurrence or non-occurrence of a future event. These are not provided for and are disclosed by way of notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

l **Impairment**

An asset is impaired as Per AS 28 of ICAI, when its carrying amount is higher than both its value in use and its net selling price. Value in use is calculated as the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction. Hence No Impairment of Asset Such Indications exist at the end of Financial Year based on external/internal factors

m **Retirement Benefit:**

- (i) Employees Benefits of short term nature are recognized as expense as and when it accrues
- (ii) Long term and post employment benefit is recognized as expense as and when it accrues

n **Foreign Currency Transaction**

Foreign Currency transaction are recorded at the prevailing exchange rates at the time of initial transaction. Exchange differences arising on final settlement are adjusted and recognized as income or expense in the statement of profit & loss.

o **Borrowing Costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of such asset. Qualifying Assets refer to capital assets being tangible assets and intangible assets and also include inventories that require a period of twelve months or more to bring them to a saleable condition. Borrowing cost of Rs 73,71,864/- has been capitalised in the Cost of Construction.

p **Earning Per Share**

Basic earnings (loss) per share are calculated by dividing the net profit or loss for the year attributable to Equity Shareholders by the weighted average number of Equity Shares outstanding during the Year.

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

Note No		31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
2	Share Capital		
	Equity Share Capital		
	Authorised Share capital 5,00,000 (PY 5,00,000)Equity Shares with Voting rights of Rs. 10/- Par Value each	50000.00	50000.00
		50000.00	50000.00
	Issued, subscribed & fully paid share capital 3,55,000 (PY 3,55,000) Equity Shares with Voting rights of Rs. 10/- Par Value each	35500.00	35500.00
	TOTAL	35500.00	35500.00
a)	Reconciliation of number of shares and Amount		
		No. of shares	No. Of shares
	Equity Shares		
	At the Beginning of the period	3,55,000	3,55,000
	Fresh Issued during the period	-	-
	Outstanding at the end of the period	3,55,000	3,55,000

Ajmir Tower Private Limited

Director

DIN-02926058

Ajmir Tower Private Limited

Director

DIN-07993773

	Amount(Rs in hundreds)	Amount(Rs in hundreds)
Equity Shares		
At the Beginning of the period	35500.00	35500.00
Fresh Issued during the period	0.00	0.00
Outstanding at the end of the period	35500.00	35500.00
b) Terms/Rights attached to the Equity Shares		
The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. 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, if any. However, no such preferential shareholders exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.		

c) Details of Shareholders holding more than 5% shares in the company	31st March' 2023	
	No OF SHARES	% holding in the class
Equity Shares with voting rights of Rs. 10/- each		
1) Raju Naskar	2,15,000	60.56%
2) Santoshi Naskar	1,40,000	39.44%
	3,55,000	100.00%
	31st March' 2022	
	No OF SHARES	% holding in the class
Equity Shares with voting rights of Rs. 10/- each		
1) Raju Naskar	2,15,000	60.56%
2) Santoshi Naskar	1,40,000	39.44%
	3,55,000	100.00%

d) Shares Held By Promoters at the end of the year		31st March'2023	
S.No	Name Of Promoter	No. Of Shares	% Of Total Shares
1	Raju Naskar	2,15,000	60.56%
		5,28,200	24.68%

NOTE: There has not been any changes in the shareholding of promoters held during the year.

Shares Held By Promoters at the end of the year		31st March'2022	
S.No	Name Of Promoter	No. Of Shares	% Of Total Shares
1	Raju Naskar	2,15,000	60.56%
		5,28,200	24.68%

3 Reserves and Surplus	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
Securities Premium		
Balance as per last Financial Statement	148500.00	148500.00
Add: Premium on issue of Shares during the Current Year		
Closing Balance	148500.00	148500.00
Surplus/(Deficit) in the statement of Profit and Loss		
Balance as per last Financial Statements	522366.27	433043.73
Profit/(Loss) for the year after Tax	33414.44	89322.83
Less: Tax On Regular Assessment FY-15-16	0.00	0.30
Less: Short Provision for A.Y 2022-23	1938.41	0.00
Less: Short Provision for A.Y 2021-22	2883.52	0.00
Net Surplus in the Statement of Profit and Loss	550958.78	522366.27
Total	699458.78	670866.27

Ajmir Tower Private Limited

[Signature]
Director

DIN-02926058

Ajmir Tower Private Limited

[Signature]
Director

DIN-07993773

4	Long-term Borrowings	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	a) Term Loan From Bank Secured		
	(iii) HDFC Bank Car Loan (Fortuner Legender) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest on reducing balance method.	24765.45	32160.37
	(iv) HDFC Bank Car Loan (BMW) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest on reducing balance method.	15397.37	21217.11
	(v) ICICI Bank Car Loan (Scorpio) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest @ 8.10% on reducing balance method.	9614.74	12614.57
	NOTE: The borrowings from banks and financial institutions were utilised for the purpose for which they were taken.		
	b) Other Loans and Advances :		
	Loan from Corporate Entities	848020.22	886331.34
	Total	897797.78	952323.39

5	Other long term liabilities	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	<u>Others</u>		
	(i) Advances from customers	323172.05	173066.60
	Total	323172.05	173066.60

6	Short-term borrowings	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Secured		
	(a) Current Maturities of Long Term Debt		
	(iii) HDFC Bank Car Loan (Fortuner Legender) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest @ 7.90% on reducing balance method.	7394.92	6896.36
	(iv) HDFC Bank Car Loan (BMW) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest @ 7.90% on reducing balance method.	5819.74	5400.48
	(v) ICICI Bank Car Loan (Scorpio) Car Loan is secured against hypothecation of Car. Car shall be fully repaid on monthly installment basis with interest @ 7.90% on reducing balance method.	2999.83	2767.18
	NOTE: The borrowings from banks and financial institutions were utilised for the purpose for which they were taken.		
	Total	16214.49	15064.03

Ajmir Tower Private Limited

Director

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Ajmir Tower Private Limited

Director

DIN-07993773

7	Trade payables	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Creditors for Goods & Service	45302.72	22315.05
	Total	45302.72	22315.05

[Based on the information available with the Company, no creditors have been identified, who are registered under the Micro, small and Medium Enterprises Development Act, 2006. Further the Company has not received any claim of interest from any creditors under the said Act]

Trade Payables Ageing schedule

As on 31st March, 2023

(Rs in hundreds)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months- 1 year	1-2 years	2-3 years	More than 3 Years	
i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
ii) Others	45302.72	0.00	0.00	0.00	0.00	45302.72
iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00	0.00

As on 31st March, 2022

(Rs in hundreds)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months- 1 year	1-2 years	2-3 years	Years	
i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
ii) Others	22315.05	0.00	0.00	0.00	0.00	22315.05
iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00	0.00

Ajmir Tower Private Limited

[Signature]
Director

DIN-02926092

Ajmir Tower Private Limited

[Signature]
Director

DIN-07993773

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8	Other current liabilities	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	(a) Statutory Remittances		
	TDS Payable	7741.32	7682.04
	Staff Professional Tax	20.40	16.80
	Provident Fund	477.41	347.72
	GST Payable	3435.20	861.84
	Salary Payable	9544.14	2718.47
	ESIC Payable	81.75	77.44
	(b) Liabilities for Expenses		
	Consultancy Fees	250.00	250.00
	Audit Fees Payable	675.00	675.00
	(c) Advances & Deposits		
	Deposit Against Maintenance	4664.64	0.00
	Total	26889.86	12629.31
9	Short-term provisions	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Others		
	Provision for Taxation (A.Y 2023-24)	24201.78	0.00
	Provision for Taxation (A.Y 2022-23)	0.00	37216.26
	Provision for Taxation (A.Y 2021-22)	0.00	56073.88
	Provision for Taxation (A.Y 2020-21)	0.00	53080.55
	Total	24201.78	146370.69
11	Non-Current Investment	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Silver Idols	1155.36	1155.36
	Office-2A, East Kulia Road, Kol-10	6913.07	6913.07
	Total	8068.43	8068.43
12	Long Term Loans and Advances	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	<u>Unsecured Considered good</u>		
	a) Other Loans and Advances		
	Against Land (6, R A N Singha Lane)	12500.00	12500.00
	Total	12500.00	12500.00
13	Inventory	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	(a) Work-in-progress		
	Project- KP	71530.23	68531.34
	Project- 14B	29723.46	114829.03
	Project- 128	22063.77	0.00
	Project- 89C	5206.90	9977.20
	Project- 150C	30829.91	32529.88
	Project- 22	17076.48	16230.59
	Project- 16/5	0.00	9748.46
	Project- 141	91413.97	1772.81
	Project- 153A	15290.62	16934.56
	Project- 153A/1	4915.56	0.00
	Project- 21	36916.63	7841.53
	Project- 1/1A	27451.87	25868.30
	Project- 48/3/1A	0.00	103.29
	Project- 55B	43991.04	50130.51
	Project- 89A	97989.96	216813.15
	Project- 29D C P Road	17467.08	15521.13
	Project- 29D B T Road	497.74	0.00
	Project- 157	68664.00	1451.91
	Project- 5A	64.26	0.00
	Project- 37	62.63	0.00
	b) Inventory of Land	753324.89	688144.74
	Total	1334481.01	1276428.43

Ajmir Tower Private Limited

DIN-02926058

Director

Ajmir Tower Private Limited

DIN-07993773

Director

Particulars	Effective Rate	Gross Block			Depreciation				Net Block			Residual Value	
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Profit/Loss	WDV as on 31.03.2023		WDV as on 31.03.2022
(Rs in hundreds)													
Property, Plant & Equipment													
XEROX MACHINE	0%	520.00			520.00	494.00	0.00	494.00			26.00	26.00	2,600.00
	20.58%	183.75			183.75	159.82	6.16	159.98			23.77	29.93	919.00
Total		703.75	0.00	0.00	703.75	647.81	6.16	653.97	0.00		49.78	55.94	3,519
ELECTRICAL FITTINGS & INSTALLATION													
	0.00%	79.61			79.61	75.65	0.00	75.65			3.96	3.96	398.00
	0.00%	106.95			106.95	101.63	0.00	101.63			5.32	5.32	535.00
	0.00%	20.40			20.40	19.38	0.00	19.38			1.02	1.02	102.00
	0.00%	26.24			26.24	24.93	0.00	24.93			1.31	1.31	131.00
	25.89%	36.82			36.82	34.58	0.58	35.16			1.66	2.24	184.00
	25.89%	170.00			170.00	159.68	2.67	162.35			7.65	10.32	850.00
	25.89%	63.50			63.50	59.54	1.03	60.56			2.94	3.96	318.00
	25.89%	65.00			65.00	60.95	1.05	62.00			3.00	4.05	325.00
	25.89%	44.00			44.00	41.25	0.71	41.97			2.03	2.75	220.00
	25.89%	270.25			270.25	249.95	5.26	255.20			15.05	20.30	1,351.00
	25.89%	234.72			234.72	217.08	4.57	221.65			13.07	17.64	1,174.00
	25.89%	119.00			119.00	110.06	2.31	112.37			6.63	8.94	505.00
	25.89%	566.00			566.00	523.48	11.01	534.49			31.51	42.52	2,830.00
	25.89%	156.13			156.13	144.40	3.04	147.43			8.70	11.73	781.00
	25.89%	132.41			132.41	122.46	2.57	125.04			7.37	9.95	662.00
	25.89%	95.81			95.81	66.80	7.51	74.31			21.50	29.01	479.00
	25.89%	594.62			594.62	412.85	47.06	459.91			134.71	181.77	2,973.00
	25.89%	20.00			20.00	13.82	1.60	15.42			4.58	6.18	100.00
	25.89%	58.98			58.98	40.20	4.86	45.06			13.92	18.78	295.00
	25.89%	20.32			20.32	13.78	1.69	15.47			4.85	6.54	102.00
	25.89%	11.91			11.91	7.92	1.03	8.95			2.96	3.99	60.00
	25.89%	337.09			337.09	223.34	29.45	252.79			84.30	113.75	1,885.00
	25.89%	5.00			5.00	3.30	0.44	3.74			1.26	1.70	25.00
	25.89%	17.80			17.80	11.71	1.58	13.28			4.51	6.09	89.00
	25.89%	94.39			94.39	61.94	8.40	70.34			24.05	32.45	472.00
	25.89%	16.46			16.46	10.78	1.47	12.25			4.21	5.68	82.00
	25.89%	103.00			103.00	67.29	9.25	76.54			26.46	35.71	515.00
	25.89%	136.30			136.30	88.93	12.26	101.19			35.11	47.37	682.00
	25.89%	16.45			16.45	10.65	1.50	12.15			4.30	5.80	82.00
	25.89%	7.40			7.40	4.79	0.68	5.46			1.93	2.61	37.00
	25.89%	28.72			28.72	18.58	2.63	21.21			7.51	10.14	144.00
	25.89%	4.18			4.18	2.70	0.38	3.09			1.09	1.48	21.00
	25.89%	30.00			30.00	19.36	2.76	22.11			7.89	10.64	150.00
	25.89%	89.00			89.00	57.42	8.17	65.60			23.40	31.58	445.00
	25.89%	70.40			70.40	45.42	6.47	51.89			18.51	24.98	352.00
	25.89%	136.30			136.30	87.94	12.52	100.46			35.84	48.36	682.00
	25.89%	19.90			19.90	12.84	1.83	14.67			5.23	7.06	100.00
	25.89%	14.00			14.00	9.03	1.29	10.32			3.88	4.97	70.00
	25.89%	27.00			27.00	17.42	2.48	19.90			7.10	9.59	135.00
	25.89%	42.19			42.19	27.22	3.88	31.10			11.09	14.97	211.00
	25.89%	48.90			48.90	31.55	4.49	36.04			12.85	17.35	245.00
	25.89%	43.40			43.40	27.69	4.07	31.75			11.64	15.71	217.00
	25.89%	18.43			18.43	11.59	1.77	13.36			5.07	6.84	92.00
	25.89%	7.12			7.12	4.45	0.69	5.14			1.98	2.67	36.00
	25.89%	26.10			26.10	15.80	2.67	18.47			7.63	10.30	131.00
	25.89%	76.27			76.27	31.89	11.49	43.38			32.89	44.37	381.00
	25.89%	121.22			121.22	38.65	21.38	60.03			81.20	82.57	606.00
	25.89%	37.20			37.20	11.67	6.61	18.28			18.92	25.54	186.00
	25.89%	44.92			44.92	14.04	7.99	22.03			22.88	30.88	225.00
	25.89%	9.92			9.92	3.09	1.77	4.86			5.06	6.83	50.00
	25.89%	8.77			8.77	2.73	1.56	4.29			4.48	6.04	44.00
	25.89%	187.20			187.20	57.22	33.65	90.87			96.33	129.98	936.00
	25.89%	40.00			40.00	0.00	10.36	10.36			29.64	40.00	200.00
Total		4757.68	0.00	0.00	4757.68	3531.41	314.48	3845.89	0.00		911.80	1226.27	23,783

Ajmir Tower Private Limited

 Director

DIN-02926058

Ajmir Tower Private Limited

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FURNITURE & FIXTURES	0.00%	32.21	32.21	30.61	0.00	30.61	1.60	1.60	161.00
	0.00%	34.95	34.95	33.21	0.00	33.21	1.74	1.74	175.00
	0.00%	19.78	19.78	18.80	0.00	18.80	0.98	0.98	99.00
	0.00%	821.08	821.08	780.23	0.00	780.23	40.85	40.85	4,105.00
	0.00%	3.98	3.98	3.78	0.00	3.78	0.20	0.20	20.00
	0.00%	800.00	800.00	760.19	0.00	760.19	39.81	39.81	4,000.00
	0.00%	48.64	48.64	46.22	0.00	46.22	2.42	2.42	243.00
	0.00%	30.29	30.29	28.78	0.00	28.78	1.51	1.51	151.00
	25.89%	93.34	93.34	87.67	1.47	89.14	4.20	5.67	467.00
	25.89%	478.92	478.92	449.84	7.53	457.37	21.55	29.08	2,395.00
	25.89%	260.00	260.00	244.21	4.09	248.30	11.70	15.79	1,300.00
	25.89%	256.00	256.00	240.46	4.02	244.48	11.52	15.54	1,280.00
	25.89%	86.00	86.00	80.78	1.35	82.13	3.87	5.22	430.00
	25.89%	84.07	84.07	78.97	1.32	80.29	3.78	5.10	420.00
	25.89%	36.83	36.83	34.59	0.58	35.17	1.66	2.24	184.00
	25.89%	22.67	22.67	21.29	0.36	21.65	1.02	1.38	113.00
	25.89%	477.57	477.57	447.78	7.71	455.49	22.08	29.79	2,388.00
	25.89%	486.30	486.30	455.97	7.85	463.82	22.48	30.33	2,432.00
	25.89%	1080.13	1080.13	1012.76	17.44	1030.20	49.93	67.37	5,401.00
	25.89%	20.00	20.00	18.75	0.32	19.06	0.92	1.25	100.00
	25.89%	399.00	399.00	374.12	6.44	380.56	18.44	24.88	1,995.00
	25.89%	459.65	459.65	430.98	7.42	438.40	21.25	28.67	2,298.00
	25.89%	100.00	100.00	92.49	1.95	94.43	5.57	7.51	500.00
	25.89%	587.06	587.06	542.95	11.42	554.37	32.69	44.11	2,935.00
	25.89%	56.18	56.18	51.96	1.09	53.05	3.13	4.22	281.00
	25.89%	204.40	204.40	189.04	3.98	193.02	11.38	15.36	1,022.00
	25.89%	200.00	200.00	184.97	3.89	188.86	11.14	15.03	1,000.00
	25.89%	292.96	292.96	270.95	5.70	276.64	16.32	22.01	1,465.00
	25.89%	258.09	258.09	238.70	5.02	243.72	14.37	19.39	1,290.00
	25.89%	54.75	54.75	50.63	1.07	51.70	3.05	4.12	274.00
	25.89%	739.21	739.21	683.67	14.38	698.05	41.10	55.54	3,696.00
	25.89%	5.92	5.92	5.47	0.12	5.59	0.33	0.45	30.00
	25.89%	20.50	20.50	18.96	0.40	19.36	1.14	1.54	103.00
	25.89%	174.03	174.03	160.96	3.39	164.34	9.69	13.07	870.00
	25.89%	38.90	38.90	35.97	0.76	36.73	2.17	2.93	195.00
	25.89%	38.40	38.40	35.51	0.75	36.25	2.14	2.89	192.00
	25.89%	300.00	300.00	277.46	5.84	283.30	16.70	22.54	1,500.00
	25.89%	17.00	17.00	15.72	0.33	16.05	0.95	1.28	85.00
	25.89%	2.96	2.96	2.74	0.06	2.79	0.17	0.22	15.00
	25.89%	2.58	2.58	2.39	0.05	2.44	0.14	0.19	13.00
	25.89%	19.58	19.58	18.11	0.38	18.49	1.09	1.47	98.00
	25.89%	1344.70	1344.70	1243.66	26.16	1269.82	74.88	101.04	8,724.00
	25.89%	44.16	44.16	40.84	0.86	41.70	2.46	3.32	221.00
	25.89%	22.53	22.53	20.83	0.44	21.27	1.28	1.70	113.00
	25.89%	482.40	482.40	446.16	9.38	455.54	28.86	36.24	2,412.00
	25.89%	4.80	4.80	4.44	0.09	4.53	0.27	0.36	24.00
	25.89%	5.52	5.52	5.10	0.11	5.21	0.31	0.42	28.00
	25.89%	160.00	160.00	147.98	3.11	151.09	8.91	12.02	800.00
	25.89%	83.15	83.15	76.90	1.82	78.52	4.63	6.25	418.00
	25.89%	537.00	537.00	496.65	10.45	507.10	29.90	40.35	2,885.00
	25.89%	1590.63	1590.63	1471.12	30.94	1502.06	88.57	119.51	7,953.00
	25.89%	649.90	649.90	458.27	49.61	507.88	142.02	191.63	3,250.00
	25.89%	203.73	203.73	136.27	17.46	153.74	49.99	67.46	1,019.00
	25.89%	1015.63	1015.63	686.68	85.16	771.85	243.78	328.95	5,078.00
	25.89%	22.88	22.88	14.99	2.04	17.03	5.85	7.89	114.00
	25.89%	44.06	44.06	28.86	3.94	32.80	11.26	15.20	220.00
	25.89%	143.22	143.22	93.81	12.79	106.61	36.61	49.41	716.00
	25.89%	1410.16	1410.16	888.70	135.01	1023.70	388.46	521.46	7,051.00
	25.89%	71.19	71.19	46.63	6.36	52.99	18.20	24.56	356.00
	25.89%	671.88	671.88	440.10	80.01	500.11	171.76	231.77	3,359.00
	25.89%	1296.88	1296.88	817.30	124.16	941.47	355.41	479.57	6,484.00
	25.89%	1833.85	1833.85	1262.13	148.02	1410.15	423.70	571.72	9,169.00
	25.89%	1045.57	1045.57	719.61	84.39	804.00	241.57	325.96	5,228.00
	25.89%	307.60	307.60	211.70	24.83	236.53	71.07	95.90	1,538.00
	25.89%	187.48	187.48	129.03	15.13	144.16	43.32	58.45	937.00
	25.89%	1201.75	1201.75	822.58	98.17	920.75	281.00	379.17	6,009.00
	25.89%	927.95	927.95	634.00	75.87	710.77	217.18	293.05	4,640.00
	25.89%	1043.13	1043.13	712.20	85.68	797.88	245.25	330.93	5,216.00
	25.89%	299.89	299.89	204.23	24.77	229.00	70.89	95.66	1,499.00
	25.89%	458.10	458.10	312.77	37.63	350.40	107.70	145.33	2,291.00
	25.89%	100.90	100.90	68.89	8.20	77.18	23.72	32.01	505.00
	25.89%	397.60	397.60	271.46	32.66	304.12	93.48	126.14	1,988.00
	25.89%	432.60	432.60	297.11	35.08	332.19	100.41	135.49	2,163.00
	25.89%	399.48	399.48	271.82	33.05	304.87	94.61	127.66	1,997.00
	25.89%	96.77	96.77	65.85	8.01	73.85	22.92	30.92	484.00

Ajmir Tower Private Limited

[Signature]
 Director
 DIN-02926058

Ajmir Tower Private Limited

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	25.89%	37.36			37.36	25.39	3.10		28.49		8.87	11.97	187.00
	25.89%	822.16			822.16	558.25	68.33		628.58		195.58	263.91	4,111.00
	25.89%	243.70			243.70	165.26	20.31		185.57		58.13	78.44	1,218.00
	25.89%	179.63			179.63	121.71	15.00		136.70		42.92	57.92	898.00
	25.89%	163.59			163.59	110.79	13.67		124.46		39.13	52.80	818.00
	25.89%	63.11			63.11	42.72	5.28		48.00		15.11	20.39	316.00
	25.89%	748.00			748.00	506.38	62.55		568.94		179.06	241.62	3,740.00
	25.89%	965.09			965.09	652.79	80.85		733.65		231.44	312.30	4,825.00
	25.89%	354.13			354.13	239.54	29.67		269.20		84.93	114.59	1,771.00
	25.89%	115.73			115.73	78.28	9.70		87.98		27.75	37.45	579.00
	25.89%	134.32			134.32	90.12	11.44		101.56		32.76	44.20	672.00
	25.89%	33.90			33.90	22.47	2.96		25.43		8.47	11.43	169.00
	25.89%	50.85			50.85	33.60	4.47		38.07		12.78	17.25	254.00
	25.89%	78.67			78.67	51.94	6.92		58.86		10.81	26.73	393.00
	25.89%	1186.44			1186.44	782.30	104.63		888.94		299.51	404.14	5,932.00
	25.89%	16.27			16.27	10.72	1.44		12.16		4.11	5.55	81.00
	25.89%	335.10			335.10	220.86	29.58		250.44		84.66	114.24	1,678.00
	25.89%	1697.30			1697.30	1117.19	150.19		1267.38		429.92	580.11	8,487.00
	25.89%	394.80			394.80	259.86	34.94		294.80		100.00	134.94	1,974.00
	25.89%	305.32			305.32	200.70	27.09		227.79		77.53	104.62	1,527.00
	25.89%	211.68			211.68	138.66	18.91		157.56		54.12	73.02	1,058.00
	25.89%	667.46			667.46	437.22	59.61		496.83		170.64	230.25	3,337.00
	25.89%	384.28			384.28	251.72	34.32		286.04		98.24	132.56	1,921.00
	25.89%	24.00			24.00	15.72	2.14		17.86		6.14	8.28	120.00
	25.89%	1141.01			1141.01	747.08	101.99		849.07		291.94	393.93	5,705.00
	25.89%	35.58			35.58	23.29	3.18		26.47		9.11	12.29	178.00
	25.89%	22.04			22.04	14.39	1.98		16.37		5.67	7.65	110.00
	25.89%	5.64			5.64	3.69	0.51		4.19		1.45	1.96	28.00
	25.89%	27.54			27.54	17.83	2.51		20.35		7.19	9.71	138.00
	25.89%	73.15			73.15	47.16	6.73		53.89		19.20	26.00	366.00
	25.89%	81.75			81.75	52.70	7.52		60.22		21.53	29.05	409.00
	25.89%	238.53			238.53	153.77	21.95		175.71		62.82	84.76	1,193.00
	25.89%	123.00			123.00	79.26	11.33		90.58		32.42	43.74	615.00
	25.89%	101.44			101.44	65.38	9.34		74.70		26.74	36.08	507.00
	25.89%	33.81			33.81	21.72	3.13		24.85		8.96	12.09	169.00
	25.89%	127.63			127.63	81.91	11.84		93.75		33.88	45.72	638.00
	25.89%	283.52			283.52	177.70	27.40		205.10		78.43	105.83	1,418.00
	25.89%	32.84			32.84	19.66	3.41		23.07		9.77	13.18	164.00
	25.89%	38.98			38.98	23.32	4.08		27.37		11.61	15.67	195.00
	25.89%	133.62			133.62	79.89	13.91		93.80		39.82	53.73	688.00
	25.89%	1525.39			1525.39	1043.67	124.72		1168.39		357.00	481.72	7,627.00
	25.89%	30.50			30.50	20.10	2.69		22.79		7.71	10.40	153.00
	25.89%	130.00			130.00	70.57	15.39		85.96		44.04	59.43	650.00
	25.89%	89.00			89.00	35.39	13.88		49.27		39.73	53.61	445.00
	25.89%	17.00			17.00	6.56	2.70		9.27		7.73	10.44	85.00
	25.89%	17.00			17.00	6.04	2.84		8.88		8.12	10.96	85.00
	25.89%	232.66			232.66	78.09	40.02		118.11		114.55	154.57	1,163.00
	25.89%	32.18			32.18	10.68	5.56		16.25		15.93	21.49	161.00
	25.89%	381.92			381.92	121.37	67.46		188.82		193.10	260.56	1,910.00
	25.89%	503.09			503.09	159.07	89.06		248.14		254.95	344.01	2,515.00
	25.89%	32.32			32.32	10.19	5.73		15.92		16.41	22.14	162.00
	25.89%	6.90			6.90	2.05	1.26		3.30		3.80	4.85	35.00
	25.89%	423.60			423.60	123.48	77.70		201.18		222.42	300.12	2,118.00
	25.89%	71.19			71.19	17.42	13.92		31.34		39.85	53.77	350.00
	25.89%	840.34			840.34	137.69	181.92		319.81		520.73	702.65	4,202.00
	25.89%	830.43			830.43	135.48	179.92		315.40		515.03	694.95	4,152.00
	25.89%	844.69			844.69	136.01	183.48		319.49		525.20	708.58	4,223.00
08/11/2022	25.89%	0.00	2000.00		2000.00	0.00	204.28		204.28		1795.72	0.00	10,000.00
Total		45402.21	2000.00	0.00	47402.21	31965.05	3660.09	0.00	35825.15	0.00	11777.06	13437.16	2,38,560
OFFICE	4.87%	11634.12			11634.12	4633.16	340.95		4974.11		6660.01	7000.96	58,171.00
Total		11634.12	0.00	0.00	11634.12	4633.16	340.95	0.00	4974.11	0.00	6660.01	7000.96	58,171
WATER FILTER	0%	122.00			122.00	115.90	0.00		115.90		6.10	6.10	610.00
	0.00%	147.00			147.00	139.65	0.00		139.65		7.35	7.35	735.00
	45.07%	127.90			127.90	116.82	5.00		121.81		6.09	11.08	640.00
	45.07%	209.24			209.24	183.81	11.46		195.27		13.97	25.43	1,046.00
	45.07%	203.39			203.39	8.54	87.82		96.36		107.03	194.85	1,017.00
Total		809.53	0.00	0.00	809.53	564.71	104.28	0.00	668.99	0.00	140.54	244.82	4,048

Ajmir Tower Private Limited

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Director
DIN-02926058

Ajmir Tower Private Limited

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AIR CONDITIONER	0%	320.00			320.00	304.00	0.00		304.00		16.00	16.00	1,600.00
	0%	843.00			843.00	800.85	0.00		800.85		42.15	42.15	4,215.00
	0%	110.10			110.10	104.59	0.00		104.59		5.51	5.51	551.00
	0%	1170.00			1170.00	1111.50	0.00		1111.50		58.50	58.50	5,850.00
	0%	250.00			250.00	242.35	0.00		242.35		7.65	7.65	1,250.00
	45.07%	1425.00			1425.00	1302.54	55.19		1357.73		67.27	122.46	7,125.00
	45.07%	1156.29			1156.29	1015.52	63.44		1078.97		77.32	140.77	5,781.00
	45.07%	1908.72			1908.72	1729.05	108.02		1837.07		131.65	239.67	9,844.00
	45.07%	150.00			150.00	131.71	8.24		139.95		10.05	18.29	750.00
	45.07%	1125.00			1125.00	629.89	223.15		853.04		271.96	495.11	5,625.00
21/08/2022	45.07%	0.00	468.75		468.75	0.00	129.07		129.07		339.68	0.00	2,344.00
Total		8518.11	468.75	0.00	8986.86	7372.00	587.12	0.00	7959.12	0.00	1027.74	1146.11	44,935
TELEVISION	18.10%	314.00			314.00	269.12	8.12		277.24		36.76	44.88	1,570.00
	18.10%	113.00			113.00	93.77	3.48		97.25		15.75	19.23	565.00
	18.10%	537.00			537.00	405.65	23.77		429.42		107.58	131.35	2,685.00
Total		964.00	0.00	0.00	964.00	768.54	35.38	0.00	803.92	0.00	160.08	195.46	4,820
MOTOR CYCLE	25.89%	68.16			68.16	64.25	1.01		65.26		2.90	3.91	341.00
	25.89%	689.16			689.16	649.65	10.23		659.88		29.28	39.51	3,446.00
	25.89%	890.00			890.00	825.22	16.77		841.99		48.01	64.78	4,450.00
	25.89%	1515.23			1515.23	1144.72	95.93		1240.64		274.59	370.51	7,576.00
	25.89%	861.26			861.26	773.22	22.79		796.01		65.25	88.04	4,306.00
	25.89%	1348.92			1348.92	972.23	97.53		1069.75		279.17	378.69	6,745.00
28/11/2022	25.89%	0.00	1131.15		1131.15	0.00	99.49		99.49		1031.66	0.00	5,656.00
27/02/2023	25.89%	0.00	1090.52		1090.52	0.00	25.53		25.53		1064.99	0.00	5,453.00
Total		5372.73	2221.67	0.00	7594.40	4429.28	369.27	0.00	4798.56	0.00	2795.84	943.45	37,973
MOTOR CAR	39.30%	54894.77			54894.77	15722.16	15394.83		31117.00		23777.77	39172.61	2,74,474.00
	39.30%	8180.33			8180.33	2184.35	2356.42		4540.77		3639.56	5995.98	40,902.00
Date of Sale:30/03/2023	39.30%	17818.24	17818.24		0.00	1899.33	6238.99	8138.32	0.00	-1679.92	0.00	15918.91	89,091.00
	39.30%	44924.50			44924.50	1838.09	16932.96		18771.05		28153.45	43086.41	2,24,623.00
	39.30%	29437.43			29437.43	1014.26	11170.31		12184.57		17252.86	28423.17	1,47,187.00
Total		155255.27	0.00	17818.24	137437.03	22658.19	52093.51	8138.32	66613.38	-1679.92	70823.65	132597.08	7,76,277
COMPUTER	0%	873.50			873.50	829.82	0.00		829.82		43.68	43.68	4,368.00
	0%	33.00			33.00	31.35	0.00		31.35		1.65	1.65	165.00
	0%	290.00			290.00	275.50	0.00		275.50		14.50	14.50	1,450.00
	0%	311.00			311.00	295.45	0.00		295.45		15.55	15.55	1,555.00
	0%	290.00			290.00	275.50	0.00		275.50		14.50	14.50	1,450.00
	0%	290.00			290.00	275.50	0.00		275.50		14.50	14.50	1,450.00
	0%	850.00			850.00	807.50	0.00		807.50		42.50	42.50	4,250.00
	0%	280.00			280.00	266.00	0.00		266.00		14.00	14.00	1,400.00
	0%	3206.70			3206.70	3046.36	0.00		3046.36		160.34	160.34	16,034.00
	0%	250.00			250.00	237.50	0.00		237.50		12.50	12.50	1,250.00
	0%	231.00			231.00	226.16	0.00		226.16		4.84	4.84	1,155.00
	0%	73.50			73.50	72.14	0.00		72.14		1.36	1.36	368.00
	0%	320.00			320.00	307.66	0.00		307.66		12.34	12.34	1,600.00
	0%	320.00			320.00	312.95	0.00		312.95		7.05	7.05	1,600.00
	0%	249.00			249.00	239.16	0.00		239.16		9.84	9.84	1,245.00
	0%	395.00			395.00	387.73	0.00		387.73		7.27	7.27	1,975.00
	0%	18.88			18.88	18.34	0.00		18.34		0.54	0.54	94.00
	0%	9.00			9.00	8.78	0.00		8.78		0.22	0.22	45.00
	0%	379.71			379.71	367.76	0.00		367.76		11.95	11.95	1,899.00
	0%	9968.67			9968.67	3843.37	0.00		3843.37		125.30	125.30	19,843.00
	0%	435.30			435.30	421.52	0.00		421.52		13.78	13.78	2,177.00
	0%	8.75			8.75	8.46	0.00		8.46		0.29	0.29	44.00
	0%	5.60			5.60	5.41	0.00		5.41		0.19	0.19	28.00
	0%	8.98			8.98	8.59	0.00		8.59		0.39	0.39	45.00
	0%	3.22			3.22	3.07	0.00		3.07		0.15	0.15	16.00
	0%	245.00			245.00	237.27	0.00		237.27		7.73	7.73	1,225.00
	63.16%	167.80			167.80	154.14	8.62		162.77		5.03	13.66	839.00
	63.16%	50.42			50.42	46.24	2.84		48.88		1.54	4.19	252.00
	63.16%	83.05			83.05	72.44	6.70		79.14		3.91	10.61	415.00
	63.16%	1.95			1.95	0.18	1.12		1.30		0.65	1.77	10.00

Ajmir Tower Private Limited

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29/10/2022	63.16%	0.00	64.50	64.50	0.00	17.19	17.19	47.31	0.00	323.00			
10/11/2022	63.16%	0.00	6.44	6.44	0.00	1.58	1.58	4.66	0.00	32.00			
10/12/2022	63.16%	0.00	49.47	49.47	0.00	9.59	9.59	39.88	0.00	247.00			
Total		13649.03	120.41	0.00	13769.44	13081.84	47.45	0.00	13129.28	0.00	640.16	567.20	68,849
SIGN BOARD	0%	500.00			500.00	494.83	0.00		494.83	5.17	5.17	2,500.00	
	0%	500.00			500.00	493.58	0.00		493.58	6.42	6.42	2,500.00	
	0%	71.40			71.40	69.26	0.00		69.26	2.14	2.14	357.00	
	0%	477.75			477.75	463.45	0.00		463.45	14.30	14.30	2,389.00	
Total		1549.15	0.00	0.00	1549.15	1521.13	0.00	0.00	1521.13	0.00	28.02	28.02	7,746
INVERTER & BATTERY	28.31%	286.00			286.00	257.42	8.09		265.51	20.49	28.58	1,430.00	
Total		286.00	0.00	0.00	286.00	257.42	8.09	0.00	265.51	0.00	20.49	28.58	1,430
MONEY COUNTING MACHINE	18.10%	280.00			280.00	226.66	9.66		236.31	43.69	53.34	1,400.00	
DIGITAL WEIGHT MACHINE	18.10%	32.00			32.00	12.66	3.50		16.16	15.84	19.34	160.00	
PUMP MACHINE	22.09%	178.57			178.57	93.47	18.80		112.27	66.30	85.10	893.00	
Total		490.57	0.00	0.00	490.57	332.78	31.96	0.00	364.74	0.00	125.83	157.79	2,453
CAMERA	25.89%	998.00			998.00	726.07	70.40		796.47	201.53	271.93	4,990.00	
	25.89%	270.00			270.00	198.12	18.61		216.73	53.27	71.88	1,350.00	
	25.89%	340.00			340.00	249.39	23.46		272.85	67.15	90.61	1,700.00	
	25.89%	1390.16			1390.16	910.61	124.16		1034.77	355.39	479.55	6,951.00	
	25.89%	117.50			117.50	76.63	10.58		87.21	30.29	40.87	588.00	
Total		3115.66	0.00	0.00	3115.66	2160.81	247.21	0.00	2408.02	0.00	707.64	954.85	15,579
BIKE	4.87%	640.02			640.02	129.62	24.86		154.48	485.54	510.40	3,200.00	
Total		640.02	0.00	0.00	640.02	129.62	24.86	0.00	154.48	0.00	485.54	510.40	3,200
MOBILE PHONE	25.89%	73.50			73.50	52.03	5.56		57.59	15.91	21.47	368.00	
Total		73.50	0.00	0.00	73.50	52.03	5.56	0.00	57.59	0.00	15.91	21.47	368
OFFICE -1C	4.87%	73747.06			73747.06	10765.14	3067.22		13832.36	59914.70	62981.92	3,68,735.00	
Total		73747.06	0.00	0.00	73747.06	10765.14	3067.22	0.00	13832.36	0.00	59914.70	62981.92	3,68,735
CCTV CAMERA	25.89%	283.02			283.02	8.63	71.04		79.67	203.35	274.39	1,415.00	
04/06/2022	25.89%	0.00	130.00		130.00	0.00	27.76		27.76	102.24	0.00	650.00	
Total		283.02	130.00	0.00	413.02	8.63	98.79	0.00	107.43	0.00	305.59	274.39	
FINGER & FACE DEVICE	25.89%	0.00	153.40		153.40	0.00	7.73		7.73	145.67	0.00		
20/01/2023													
Total		0.00	153.40	0.00	153.40	0.00	7.73	0.00	7.73	0.00	145.67	0.00	
GYSER	18.10%	0.00	75.42		75.42	0.00	3.74		3.74	71.68	0.00		
22/12/2022													
Total		0.00	75.42	0.00	75.42	0.00	3.74	0.00	3.74	0.00	71.68	0.00	
		327251.41	5169.65	17818.24	314602.82	104879.56	61053.84	8138.32	157795.08	-1679.92	156807.74	222371.85	16,58,556.00
Previous Year		268521.99	158370.28	99640.86	327251.41	125377.75	45021.65	65519.84	104879.56	30715.01	222371.85	143144.22	1337000

Ajmir Tower Private Limited

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14	Trade receivables	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Unsecured, Considered Good Other Trade receivables	1039.51	190.88
	Total	1039.51	190.88

Trade Receivables Ageing schedule

As on 31st March, 2023

(Rs in hundreds)

S	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 months- 1 year	1-2 years	2-3 years	Years	Total
(i) Undisputed Trade Receivables- considered good	1039.51	0.00	0.00	0.00	0.00	1039.51
(ii) Undisputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

As on 31st March, 2022

(Rs in hundreds)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 months- 1 year	1-2 years	2-3 years	Years	Total
(i) Undisputed Trade Receivables- considered good	190.88	0.00	0.00	0.00	0.00	190.88
(ii) Undisputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

Ajmir Tower Private Limited

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Director

DIN-02926058

Ajmir Tower Private Limited

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Director

DIN-07993773

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15	Cash and cash equivalents	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	(a) Cash in hand	1412.37	5.79
	(b) Balances with banks		
	HDFC Bank Ltd. A/c. No. 50200024848039 IFSC. HDFC0009114	796.02	614.12
	Punjab National Bank A/c. No. 1415002100015709 IFSC. PUNB0141500	9770.71	4771.30
	Kotak Mahindra Bank A/c. No. 3712915211 IFSC. KKBK0000324	106144.01	11126.53
	Axis Bank Ltd. A/c. No. 915020014776208 IFSC. UTIB0001783	19145.66	108170.83
	State Bank of India A/c. No. 40333139719 IFSC. SBIN0001580	113794.44	351.88
	Total	251063.21	125040.46

16	Other Current Assets	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	(a) Balance with Government Authority		
	TCS [AY 2020-21]	0.00	299.90
	TCS [AY 2021-22]	0.00	101.69
	TCS [AY 2022-23]	0.00	1312.76
	TDS [AY 2020-21]	0.00	4080.38
	TDS [AY 2021-22]	0.00	4422.49
	TDS [AY 2022-23]	0.00	1559.41
	TDS [AY 2023-24]	742.34	0.00
	Tax Refundable [AY 2021-22]	17045.55	0.00
	Tax Refundable [AY 2016-17]	53.17	53.17
	Tax Refundable [AY 2014-15]	686.34	686.34
	Advance Tax [AY 2020-21]	0.00	45000.00
	Advance Tax [AY 2021-22]	0.00	70000.00
	Advance Tax [AY 2022-23]	0.00	30000.00
	Advance Tax [AY 2023-24]	30000.00	0.00
	Self Tax [AY 2020-21]	0.00	3700.27
	GST Excess Paid [FY 2019-20]	51.88	51.88
	GST Excess Paid [FY 2021-22]	54.00	54.00
	GST Receivable Input C/F [FY 2017-18]	2929.40	2929.40
	GST Rceiveable [FY 2021-22]	0.00	50.00
	GST Rceiveable [FY 2022-23]	188.50	0.00
	Input CGST C/F [FY 2018-19]	2320.85	2320.85
	Input SGST C/F [FY 2018-19]	2009.93	2009.93
	(b) Advance		
	Advance Against Land	242996.10	209473.02
	Bengal National Chambers of Commerce & Industry	0.00	18.88
	J P Jeo Consultant	0.00	200.00
	Shakambari Ispat & Power Ltd.	0.00	78.12
	Sumatha Nath Ghosh	500.00	0.00

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(c) Others			
Toyota Financial Service India Limited		0.00	133.30
GST Receivable from parties (2017-18)		4999.50	4999.50
Total		304577.56	383535.29

17	Revenue from Operations (for companies other than a finance company)	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Sale of Product Comprises:		
	Sale of Flats	684494.02	520207.00
	Sale of Car Parking	5940.00	0.00
	Total	690434.02	520207.00

18	Other Income	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Other Non Operating Income		
	Income From CESC	73.33	102.15
	Interest on IT Refund	1478.77	0.00
	Interest on Loan	0.00	3142.47
	Interest on Fixed Deposit	0.00	41.10
	Sundry Balances Written Off	220.19	1362.80
	Other Receipts	4781.41	591.88
	Sale of Scrap	0.00	667.00
	Discount Received	128.03	92.73
	Rent Received	380.00	5220.00
	Rounded Off	0.20	0.00
	Total	7061.93	11220.12

19a	Purchases	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Traded good	408206.04	899269.08
		408206.04	899269.08
19b	Change In Inventories		
	Inventories at the end of the year:		
	Stock-in-trade	1334481.01	1276428.43
		1334481.01	1276428.43
	Inventories at the beginning of the year:		
	Stock-in-trade	1276428.43	609757.31
		1276428.43	609757.31
	Net (increase) / decrease	-58052.58	-666671.12

20	Employee Benefits Expense	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	(a) Salaries	35165.69	34898.86
	(b) Director Remuneration	24000.00	24000.00
	(c) Staff welfare expenses :-		
	Admin Charges (PF)	100.73	103.89
	ESIC Contribution	760.52	752.06
	Provident Fund	2219.65	2086.27
	Total	62246.59	61841.08

Ajmir Tower Private Limited

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Director

DIN-02926058

Ajmir Tower Private Limited


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Director

DIN-07993773

21	Finance Costs	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	a) Interest expenses on		
	i) Unsecured Loans	73718.64	55491.28
	ii) Car Loan	5473.49	3776.78
	iii) Government Authorities	4811.26	62.98
	b) Pre Payment Charges on Loan	0.00	985.53
	Total	84003.39	60316.57

22	Other Expenses	31st March 2023 (Rs in hundreds)	31st March 2022 (Rs in hundreds)
	Advertisement	590.00	626.59
	Bank Charges	38.26	32.46
	Broadband Charges	228.25	332.19
	Car Insurance	3309.98	1247.65
	Computer expenses	256.00	403.57
	Consultancy Fees	250.00	250.00
	Donation	2000.00	104.00
	Filling Fees	20.00	13.00
	Annual Maintainance Charges	500.21	145.02
	Electricity Charges	1402.14	1097.66
	Office Expenses	1716.84	1647.78
	Discount Allowed	3705.59	563.16
	Labour Charges	1523.22	2515.10
	Telephone Expenses	168.26	186.48
	Professional Fees	1184.00	2180.00
	Round Off	0.00	0.59
	Project Promotional Expenses (Online)	951.00	850.00
	Survey Expenses	200.00	0.00
	Subscription & Membership	0.00	79.00
	Travelling Expenses	18.38	2845.95
	Website Renewal Fees	18.00	0.00
	Motor Car Expenses	8510.46	6137.25
	Commission & Brokerage	1944.73	685.00
	Maintainence & Services	94.31	4068.50
	Legal Expenses	1200.00	3140.00
	Printing & Stationary	92.45	2212.98
	Rates & Taxes :-		
	Professional Tax	25.00	25.00
	Trade License	21.50	44.00
	Property Tax	949.95	399.42
	GST Expenses	49073.98	3243.45
	Auditor's Remuneration-		
	- AS an Auditor	650.00	650.00
	- In other Capacity	100.00	100.00
	Total	80742.52	35825.79

- 23 The Company has applied the revised Accounting Standard (AS) 15 – Employees Benefits notified under the Companies (Accounting Standards) Rules, 2006. There is no present obligation of any post employment benefit including payment of gratuity during the year. Therefore no actuarial gains or loss arose at the end of the year.
- 24 During the year 2022-23, there is no transaction in foreign currency.
- 25 Balance of some of the Sundry Debtors & Sundry Creditors, are subject to confirmation and the consequential reconciliation thereof.
- 26 The company does not have any intangible assets held during the year.

Ajmir Tower Private Limited

 Director
 DIN-02926058

Ajmir Tower Private Limited

 Director
 DIN-07993773

- 27 The Company is not required to submit any reconciliation relating to quarterly returns to the bank or financial institutions against its loans and borrowings.
- 28 There are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- 29 The company has not been declared as a wilful defaulter by any bank or financial institution or other lenders as defined under the guidelines on wilful defaulters issued by the Reserve Bank of India.
- 30 The company has not transacted with other companies struck off under section 248 of the Companies Act, 2013.
- 31 The Company does not have Investments in other companies and hence compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 does not apply.
- 32 There are no charges / satisfaction yet to be registered with ROC beyond the statutory period as prescribed under the Companies Act, 2013.
- 33 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 34 The Company does not have any transactions, which are not recorded in the books of account, that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 35 The Company does not fall under the purview of Section 135 of the Companies Act, 2013, and hence need not make any expenditure on CSR activities.
- 36 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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).

The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- 37 No Scheme of Arrangements have been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- 38 The Company has not revalued its Property, Plant & Equipment (including right of use assets) or Intangible assets during the year ended March 31, 2023.
- 39 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

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Ajmir Tower Private Limited

Director
DIN-02926058

Ajmir Tower Private Limited

Director
DIN-07993773

EARNINGS PER SHARE (EPS)**31st March, 2023****31st March, 2022**

i)	Net Profit after tax as per statement of Profit & Loss attributable to Shareholders (Rs in hundreds)	33414.44	89322.83
ii)	Weighted average number of equity Shares used as denominator for calculating EPS	3,55,000	3,55,000
iii)	Basic Earnings Per Share	9.41	25.16
iv)	Diluted Earnings Per Share	9.41	25.16
v)	Face Value per equity Share	10	10

Ajmir Tower Private Limited



Director

DIN-02926058

Ajmir Tower Private Limited



Director

DIN-07993773

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AJMIR TOWER PRIVATE LIMITED
(F.Y. 2022-2023)

Note No. : 41

Related party disclosures

Key management personnel:

RAJU NASKAR
SANTOSHI NASKAR
SWARAJ NASKAR

Related party relationship in terms of AS-18-“Related Party Disclosures” have been identified by the management and relied upon by the Auditors.

The following transactions were carried out with the related parties in the

(Rs in hundreds)

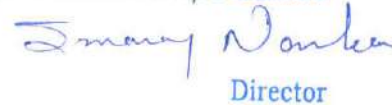
NATURE OF TRANSACTION	Key Management Personnel		Enterprises where Key Management Personnel have significant influence		Relative of Key Management personnel	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
<u>Expenditure:</u>						
Director's Remuneration						
Raju Naskar	24000.00	24000.00				
Total	24000.00	24000.00	0.00	0.00	0.00	0.00

Ajmir Tower Private Limited


Director

DN-02926058

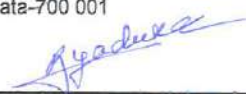
Ajmir Tower Private Limited


Director

DIN-07993773

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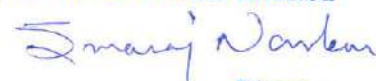
Ajmir Tower Private Limited
Cash Flow Statement for the year ended 31 March,2023

Particulars	For the year ended 31 March, 2023		For the year ended 31 March, 2022	
	Rs. In hundreds	Rs. In hundreds	Rs. In hundreds	Rs. In hundreds
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		57616.22		126539.09
<u>Adjustments for:</u>				
Depreciation and amortisation Expenses	61053.84		45021.65	
Finance costs	84003.39		60316.57	
Profit on sale of Fixed Asset	-1679.92	148737.15	30715.01	74623.20
Operating profit / (loss) before working capital changes		204353.38		201162.29
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	-58052.58		-475335.46	
Long-term loans and advances	0.00		0.00	
Trade Receivables	-848.63		-190.88	
Other current assets	78957.73		-96200.71	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	22987.67		-6631.60	
Other current liabilities	14260.55		-7101.79	
Other Long-term Liability	150105.45		-74407.31	
Short-term provisions	-122168.91	85241.28	39154.71	-620713.04
Cash generated from operations		289594.66		-419550.74
Net income tax (paid) / refunds		-29023.71		-39155.01
Net cash flow from / (used in) operating activities (A)		260570.95		-458705.74
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances				
	-5169.65		-158370.28	
Fixed Asset transferred to Stock in Trade	0.00		0.00	
Capital receipt on sale of fixed assets	8000.00	2830.35	64836.02	-93534.26
Net cash flow from / (used in) investing activities (B)		2830.35		-23830.93
C. Cash flow from financing activities				
Net Receipts from long-term borrowings	-54525.61		585838.91	
Net increase / (decrease) in working capital borrowings	1150.46		6641.19	
<u>Finance cost</u>				
Interest paid	-84003.39	-137378.54	-80316.57	532163.53
Net cash flow from / (used in) financing activities (C)		-137378.54		532163.53
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		126022.76		-20076.46
Cash and cash equivalents at the beginning of the year		125040.46		145116.95
Effect of exchange differences on restatement of foreign currency				
Cash and cash equivalents at the end of the year		251063.21		125040.46
In terms of our report attached.				
As per our report of even date		For and on behalf of the Board of Directors		
For YADUKA & COMPANY				
FRN : 311024E				
Chartered Accountants				
78, Bentinck Street, 5th Floor, Room No 1				
Kolkata-700 001				
		DIRECTOR	DIRECTOR	
BASUDEO PRASAD YADUKA				
Proprietor				
Membership No 050058				
Place: Kolkata		Place: Kolkata		
Date: 01.09.2023		Date: 01.09.2023		

Ajmir Tower Private Limited


 Director
 DIN - 02926058

Ajmir Tower Private Limited


 Director
 DIN - 07993773



AJMIR TOWER PVT LTD

Additional information to the financial statements and Other Notes :

43) Ratio Analysis	31st March'2023	31st March'2022	% of Change	Reason (If variation is more than 25%)
a) Current Ratio Current ratio = Current Assets / Current Liabilities where, Current Assets = Inventories + Trade Receivables + Cash and Cash Equivalents + Short Term Loans and advances + Any Other Current Assets, and Current Liabilities = Current Maturity of Long Term Debt + Other Short Term Borrowings + Trade Payables + Provision for Tax + Other Current Liabilities	16.79	9.09	84.74	Increased mainly due to decrease in Current Liabilities.
b) Debt Equity Ratio Debt Equity Ratio = Total Debt / Shareholders' Equity where, Total Debt = Long Term Borrowings + Current Maturities of Long Term Debt and Other Short Term Borrowings, and Shareholders' Equity = Share Capital and Reserve and Surplus	1.24	1.37	-9.19	
c) Debt Service Coverage ratio Debt Service Coverage Ratio = Earnings before Interest and Tax / Total Debt Service where, Earnings before Interest and Tax = Net Profit before Tax + Non-Cash Operating Expenses like depreciation and other amortizations + Interest + Other Adjustments like loss on sale of Fixed Assets, etc, and Total Debt Services = Interest + Lease payments + Principal Repayments	1.09	1.43	-23.61	
d) Return On Equity Ratio Return On Equity Ratio = Net Income / Shareholders' Funds where, Net Income = Net Profit after Tax - Preference Dividend (if any) Shareholders' Funds = Share Capital + Reserves and Surplus	4.55%	12.65%	-64.05	Decreased due to decrease in net profit after tax.
e) Inventory Turnover ratio Inventory Turnover Ratio = Cost of goods sold / Average Inventory where, Cost of Goods Sold = Purchases during the year + Change in Inventories, and Average Inventory = (Opening + Closing) / 2	0.27	0.25	8.75	
f) Trade Receivables Turnover ratio Trade Receivables Turnover Ratio = Credit Sales/ Average Trade Receivables where, Net Credit Sales = Gross Credit Sales - Sales Returns, and Average Trade Receivables = (Opening + Closing) / 2. Trade Receivables includes Sundry Debtors and Bills Receivables	1122.30	5450.62	-79.41	Decreased due to increase in Average Trade Receivables in current year
g) Trade Payables Turnover Ratio Trade Payables Turnover Ratio = Credit Purchases/ Average Trade Payables where, Credit Purchases = Gross Credit Purchases - Purchases Returns, and Average Trade Payables = (Opening + Closing) / 2. Trade Payables includes Sundry creditors and Bills Payables	12.07	35.09	-65.59	Decreased mainly due to decrease in purchases in current year.
h) Net Capital Turnover Ratio Net Capital Turnover Ratio = Net Sales / Working capital where, Net Sales = Total Sales - Returns, and Working Capital = Current Assets - Current Liabilities	0.39	0.33	18.56	
i) Net Profit Ratio Net Profit Ratio = Net Profit/ Net Sales * 100 where, Net Profit = Net Profit after Tax, and Net Sales = Total Sales - Sales Returns	4.84%	17.17%	-71.81	Decreased due to decrease in net profit in current year as compared to previous year.
j) Return On Capital Employed Return on Capital Employed = Earnings before Interest and Tax (EBIT) / Capital Employed where, Earnings before Interest and Tax = Net Profit before Tax + Non-Cash Operating Expenses like depreciation and other amortizations + Interest + Other Adjustments like loss on sale of Fixed Assets, etc, and Capital Employed = Net Worth + Total Debt + Deferred Tax Liabilities	12.29%	13.85%	-11.28	
k) Return On Investment Return on Investment = Earnings / Investments where, Earnings = Earnings from Investment, and Investments = Initial Cost of Investment	0.00%	0.00%	0.00	

Ajmir Tower Private Limited

Director

DIN-02926058

Ajmir Tower Private Limited

Director

DIN-07993773

AJMIR TOWER PVT LTD

Annexure 'A'

I. Property, Plant & Equipment

	<u>WDV As on 01.04.22</u>	<u>Rate of Dep</u>	<u>Addition</u>	<u>Date of Addition/sale</u>	<u>Sale</u>	<u>Total Before Depreciation</u>	<u>Depreciation During the Yr</u>	<u>WDV As on 31-Mar-23</u>
Land	1,91,33,566.00	10.00%				1,91,33,566.00	-	1,91,33,566.00
Xerox Machine	14,918.55	15.00%	-			14,918.55	2,238.00	12,680.55
Electrical Fittings & installation	2,64,765.38	10.00%				2,64,765.38	26,477.00	2,38,288.38
Furniture & Fixture	23,62,504.33	10.00%	2,00,000.00	08/11/2022		25,62,504.33	2,46,250.00	23,16,254.33
Office	47,20,780.95	10.00%				47,20,780.95	4,72,078.00	42,48,702.95
Sign Board	74,879.80	10.00%				74,879.80	7,488.00	67,391.80
A.C. Machine	3,88,777.50	15.00%	46,875.00	21/08/2022		4,35,652.50	65,348.00	3,70,304.50
Computer	80,828.95	40.00%	6,450.00 644.00 4,946.61	29/10/2022 10/11/2022 10/12/2022		92,869.56	34,740.00	58,129.56
Vehicle	1,50,63,286.82	15.00%		30/03/2023	8,00,000.00	1,42,63,286.82	21,39,493.00	1,21,23,793.82
Invertor & Battery	6,624.65	15.00%				6,624.65	994.00	5,630.65
Television	1,70,914.67	10.00%				1,70,914.67	17,091.00	1,53,823.67
Water Filter	50,970.70	10.00%				50,970.70	5,097.00	45,873.70
Money Counting Machine	8,976.50	15.00%				8,976.50	1,346.00	7,630.50
Bike	30,904.00	15.00%				30,904.00	4,636.00	26,268.00
Motor Cycle	67,232.55	15.00%	1,13,115.00 1,09,052.00	28/11/2022 27/02/2023		2,89,399.55	26,748.00	2,62,651.55
Mobile Phone	3,261.50	15.00%				3,261.50	489.00	2,772.50

Ajmir Tower Private Limited

[Signature]
Director
DIN-02926058

Ajmir Tower Private Limited

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Director
DIN-07993773

Camera	1,44,697.60	15.00%				1,44,697.60	21,705.00	1,22,992.60
Speaker Phone	4,669.64	10.00%				4,669.64	467.00	4,202.64
Refrigerator	1,07,058.39	10.00%				1,07,058.39	10,706.00	96,352.39
Micro oven	2,891.20	10.00%				2,891.20	289.00	2,602.20
Induction Cooker	1,501.23	10.00%				1,501.23	150.00	1,351.23
Imported Showpiece	66,635.30	10.00%				66,635.30	6,664.00	59,971.30
Metal Statue	13,367.40	10.00%				13,367.40	1,337.00	12,030.40
Digital Weight Machine	1,965.00	15.00%				1,965.00	295.00	1,670.00
Pump Machine	10,966.57	15.00%				10,966.57	1,645.00	9,321.57
Printer	3,175.00	40.00%				3,175.00	1,270.00	1,905.00
CCTV Camera	26,179.15	15.00%	13,000.00	04/06/2022		39,179.15	5,877.00	33,302.15
Juicer	6,406.64	10.00%				6,406.64	641.00	5,765.64
Finger & Face Device	-	15.00%	15,340.00	20/01/2023		15,340.00	1,151.00	14,189.00
Geyser	-	15.00%	7,542.37	22/12/2022		7,542.37	566.00	6,976.37
	<u>4,28,32,705.97</u>		<u>5,16,964.98</u>		<u>8,00,000.00</u>	<u>4,25,49,670.95</u>	<u>31,03,276.00</u>	<u>3,94,46,394.95</u>
Previous Year	<u>3,63,72,492.23</u>		<u>1,58,37,027.59</u>		<u>64,83,602.00</u>	<u>4,57,25,917.97</u>	<u>28,93,212.00</u>	<u>4,28,32,705.97</u>

Ajmir Tower Private Limited

[Signature]
Director

DIN-026058

Ajmir Tower Private Limited

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Director

DIN-07993773