



Jaiswal Ravi & Associates

16, Ganesh Chandra Avenue, 7th Floor, Room No.1A, Kolkata 700013

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INDEPENDENT AUDITOR'S REPORT

To the Members of Esha Investment & Trading Private Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of Esha Investment & Trading Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, and statement of changes in equity 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 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) 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.

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 obtained at the date of this auditor's report.

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.





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

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





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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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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.





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Report on Other Legal and Regulatory Requirements

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.
- (c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31stMarch, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31stMarch, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting;
- (g) 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:
 - the Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.





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2) This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order 2020, issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013, a separate annexure is issued in this behalf.

For Jaiswal Ravi & Associates
Chartered Accountants
Firm's Registration No.: 329635E



Ravi Jaiswal

CA Ravi Jaiswal
Proprietor

Membership No.: 310438

Place : Kolkata

Date : 25/09/2023

UDIN: 24310438BKBLFA6304

ESHA INVESTMENT & TRADING PRIVATE LIMITED

(CIN- U51101WB1997PTC084331)

XXVI Annual Report**DIRECTORS' REPORT**

To
The Members,

Your Directors are pleased to present the XXVI Annual Report and the Company's audited financial statement for the financial year ended 31st March, 2023

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2023 is summarized below:-

Particulars	31st March, 2023		31st March, 2022	
Gross Income		₹ 5,12,029.20		₹ 1,67,422.20
Profit Before Interest, Depreciation and Tax		₹ 36,876.74		₹ 31,157.91
Less:				
Finance Cost	₹ -		₹ 26,007.41	
Depreciation	₹ 17,719.68	₹ 17,719.68	₹ 956.98	₹ 26,964.39
Profit Before Tax		₹ 19,157.06		₹ 4,193.52
Less: Provision for Taxations		₹ 1,198.34		₹ -
Profit After Tax		₹ 17,958.72		₹ 4,193.52
Add: Profit Brought Forward		₹ -5,18,620.96		₹ -5,22,814.48
Less: P&L Merger		₹ -17,41,620.71		₹ -
Profit Carried Forward		₹ -22,42,282.95		₹ -5,18,620.96

DIVIDEND

In view of conserving the resources of company your directors do not recommend any dividend.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

AMOUNTS TRANSFERRED TO RESERVES -

The Board of the company has decided not to transfer profits to its reserves.

OPERATIONS AND THE STATE OF COMPANIES AFFAIRS

There is no change in the nature of business during the year under review.

MATERIAL CHANGES AND COMMITMENT

No material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

ESHA INVESTMENT & TRADING PRIVATE LIMITED

(CIN- U51101WB1997PTC084331)

XXVI Annual Report**ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO**

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. There was no foreign exchange inflow or Outflow during the year under review.

MEETINGS OF THE BOARD

8 meetings of the Board of Directors were held during the year as against the minimum requirement of four meetings.

The details of Board meetings are given below:-

Date	Board Strength	No. of Directors Present
15.05.2022	2	2
16.07.2022	2	2
01.09.2022	2	2
30.09.2022	2	2
15.11.2022	2	2
07.02.2023	2	2

Meetings of Board held during the year and Directors' attendance

Name of Directors'	No. of Meetings attended
KULDEEP JAISWAL	8
JYOTIRMAYEE JAISWAL	8

DIRECTORS

During the year there is no change on the Board of Directors of company.

STATUTORY AUDITORS

M/s Jaiswal Ravi & Associates, Chartered Accountants, having its office at 16, Ganesh Chandra Avenue, 7th Floor, Kolkata 700013, has been appointed as the Statutory Auditors of the Company for a period of 5 years in the Annual General Meeting held on 30/09/2022. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received letters from the auditors to the effect that their reappointment, if made, would be within the prescribed limits under Section 141(3)(g) of the Companies Act, 2013 and that they are not disqualified for such reappointment.

AUDITORS' OBSERVATION

The Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

EMPLOYEES

There are no employees in respect of which information is required to be given in terms of the provisions of Section 197(12) of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

RISK MANAGEMENT POLICY

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

SHARE CAPITAL

I. The company has not issued any equity shares with differential rights / sweat equity shares / employee stock options / bonus shares during the year under review.

II. The company has not bought back any of its securities during the year under review.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company does not have any subsidiary, Joint Venture or Associate Company.

II. Performance and Financial Position

The Company is a private limited company and since the company has no subsidiaries/joint ventures/associates, the preparation of Consolidated Financial Statements is not applicable to the company.

CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. Your Directors draw attention of the members to Note 28 to the financial statements which sets out related party disclosures along with statement in Form No. AOC-2.

ESHA INVESTMENT & TRADING PRIVATE LIMITED

(CIN- U51101WB1997PTC084331)

XXVI Annual Report

LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

During the year under review the company has not acquired the securities of any other body corporate. Pursuant to Section 186 of the Companies Act, 2013 read with Rule 9 of the Companies [Meetings of Board and Its Powers] Rules, 2014, particulars of investments are provided in the standalone financial statements (Please refer to Note 8 and 10 to the standalone financial statements).

Pursuant to Section 186 of the Companies Act, 2013, particulars of loans given are provided in the standalone financial statements (Please refer to Note 12 to the standalone financial statements)

During the year under review the company did not give any guarantee or provided any security in connection with loan taken by any body corporate or other person or acquired the securities of any body corporate in violation of provision of Section 186 of the Companies Act, 2013.

EXTRACT OF ANNUAL RETURN

Extract of Annual Return of the Company is attached herewith in prescribed format MGT 9 to this Report.

VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

No voluntary revision of Financial Statements or Board's Report in made in any of three preceding financial years.

DEPOSITS

No reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors state that:

- i) in the preparation of the annual accounts for the year ended 31st March, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023, and of the profit of the Company for the year ended on that date;
- iii) they have taken proper and sufficient care to the best of their knowledge and ability, for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the annual accounts have been prepared on a going concern basis.
- v) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ESHA INVESTMENT & TRADING PRIVATE LIMITED
(CIN- U51101WB1997PTC084331)
XXVI Annual Report

LITIGATIONS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

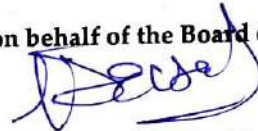
DISCLOSURE UNDER SEXUAL HARASMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND

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

ACKNOWLEDGEMENT

Your Directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company.

For and on behalf of the Board of Directors



KULDEEP JAISWAL

Director [DIN-00320832]



JYOTIRMAYEE JAISWAL

Director [DIN-00320903]

Place : Kolkata

Date : The 25th Day of September, 2023

ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

Note 1: Corporate information

M/s ESHA INVESTMENT & TRADING PRIVATE LIMITED (company) is a private company domiciled in India and incorporated under the Companies Act, 1956. Being a private company its shares are not listed on any Stock Exchange. The company has been incorporated with the object of trading in securities and derivatives..

Note 2: Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The company is a small and medium-sized company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to an SMC. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Revenue recognition

Other Income

Interest income is accounted on accrual basis.

ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

2.6 Tangible fixed assets

"Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net

2.7 Depreciation

Depreciation on fixed assets is provided on written down value method at the rate and in the manner prescribed in Schedule II to the Companies Act, 2013.

2.8 Investments

Long-term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

2.9 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

2.10 Employee Benefit (Retirement and Post Employment Benefit)

Company's contributions to Provident Fund and Superannuation Fund are charged to Profit and Loss Account. Gratuity and Leave Encashment Benefit are charged to Profit and Loss Account on cash basis.

2.11 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability. "

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.12 Impairment of assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.13 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

ESHA INVESTMENT & TRADING PRIVATE LIMITED

(CIN- U51101WB1997PTC084331)

Balance Sheet as at 31st March, 2023

Particulars	Note No.	As at 31st March, 2023 (Rs. in '00')	As at 31st March, 2022 (Rs. in '00')
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	₹ 20,32,902.30	₹ 56,275.00
(b) Reserves and surplus	4	₹ -1,94,695.45	₹ -21,653.96
		₹ 18,38,206.85	₹ 34,621.04
2 Non Current Liabilities			
(a) Long-term borrowings	5	₹ 8,10,789.05	₹ 15,97,954.29
(b) Deferred Tax liabilities (Net)	6	₹ 607.20	₹ 607.20
		₹ 8,11,396.25	₹ 15,98,561.49
3 Current liabilities			
(a) Trade Payables	7	₹ 500.00	₹ 60,899.31
(b) Other current liabilities	8	₹ 2,99,696.71	₹ 1,97,758.81
(c) Short-term provisions		₹ 3,732.08	₹ -
		₹ 3,03,928.79	₹ 2,58,658.12
TOTAL		₹ 29,53,531.89	₹ 18,91,840.65
B ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipments	9	₹ 17,94,664.97	₹ 15,44,421.20
(b) Investment	9a.	₹ 1,75,068.46	
(c) Long Term Loans and Advances	10	₹ 5,08,397.46	₹ 13,028.39
		₹ 24,78,130.90	₹ 15,57,449.59
2 Current assets			
(a) Inventories	11	₹ 2,68,687.72	₹ 1,56,803.85
(b) Trade receivables	12	₹ 17,357.77	₹ 13,288.82
(c) Cash and cash equivalents	13	₹ 43,500.32	₹ 34,995.93
(d) Short Term Loans and Advances	14	₹ 1,25,505.77	₹ 1,25,505.77
(e) Other Current Assets	15	₹ 20,349.42	₹ 3,796.68
		₹ 4,75,401.00	₹ 3,34,391.05
TOTAL		₹ 29,53,531.89	₹ 18,91,840.65
See accompanying notes forming part of the financial statements	1-30		

In terms of our report attached.

For Jaiswal Ravi & Associates

Registration No: 329635E

Chartered Accountants

Ravi Jaiswal

[Ravi Jaiswal]

Proprietor

ICAI Membership No. 310438

Place : Kolkata

Date : The 25th Day of September, 2023

Kuldeep Jaiswal

Kuldeep Jaiswal

Director

[DIN-00320832]

Jyotirmayee Jaiswal

Jyotirmayee Jaiswal

Director

[DIN-00320903]

Place : Kolkata

Date : The 25th Day of September, 2023

ESHA INVESTMENT & TRADING PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2023

Particulars	Note No.	For the year ended 31st March, 2023 (Rs. in '00')	For the year ended 31st March, 2022 (Rs. in '00')
1 Revenue From Operations	16	₹ 4,59,053.37	₹ 1,40,466.88
2 Other income	17	₹ 52,975.83	₹ 26,955.32
3 Total revenue (1+2)		₹ 5,12,029.20	₹ 1,67,422.20
4 Expenses			
Purchase of Stock-in-Trade	18	₹ -	₹ 1,10,949.87
Development Cost of Flat		₹ 3,56,424.49	₹ -
Changes in inventories of Stock in Trade	19	₹ 56,448.63	₹ 7,279.56
Employee benefits Expenses	20	₹ 30,291.97	₹ 9,042.00
Finance costs	21	₹ -	₹ 26,007.41
Depreciation & Amortization Expenses	9	₹ 17,719.68	₹ 956.98
Other expenses	22	₹ 31,987.37	₹ 8,992.86
Total expenses		₹ 4,92,872.14	₹ 1,63,228.68
5 Profit / (Loss) before tax (3 - 4)		₹ 19,157.06	₹ 4,193.52
6 Tax expense:			
Current tax expense for current year		₹ 1,198.34	₹ -
Deferred tax expense for current year		₹ -	₹ -
		₹ 1,198.34	₹ -
7 Profit / (Loss) for the year (5 - 6)		₹ 17,958.72	₹ 4,193.52
8 Earnings per share (of Rs. 10/- each):	23		
(a) Basic		₹ 0.75	₹ 0.75
(b) Diluted		₹ 0.75	₹ 0.75
See accompanying notes forming part of the financial statements	1-30		

In terms of our report attached.
For Jaiswal Ravi & Associates
Firm Registration No: 329635E
Chartered Accountants



Ravi Jaiswal

[Ravi Jaiswal]
Proprietor
ICAI Membership No. 310438

Place : Kolkata
Date : The 25th Day of September, 2023

Kuldeep Jaiswal

Kuldeep Jaiswal
Director
[DIN-00320832]

Jyotirmayee Jaiswal

Jyotirmayee Jaiswal
Director
[DIN-00320903]

Place : Kolkata
Date : The 25th Day of September, 2023

ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 4: Reserves & Surplus

Particulars	(Rs. In '00)	
	As at 31-Mar-23	As at 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
(a) Securities premium account		
Opening balance	₹ 4,96,967.00	₹ 4,96,967.00
Add : Premium on shares issued during the year	₹ -	₹ -
Add : Premium added for Merger	₹ 15,49,717.50	
	₹ 20,46,684.50	₹ 4,96,967.00
Less : Utilised during the year for:	₹ -	₹ -
Closing balance	₹ 20,46,684.50	₹ 4,96,967.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	₹ -5,18,620.96	₹ -5,22,814.48
Add: Profit / (Loss) for the year	₹ 17,958.72	₹ 4,193.52
Add: Merger PL Adjustment	₹ -17,41,620.71	₹ -
Closing balance	₹ -22,42,282.95	₹ -5,18,620.96
Total	₹ -1,95,598.45	₹ -21,653.96

NOTE 5 : Long-term Borrowings

Particulars	(Rs. In '00)	
	As at 31-Mar-23	As at 31-Mar-22
(A) Term Loan :		
(a) From Bank and NBFCs.		
Secured Loan :		
Kotak Mahindra Bank	₹ 1,37,480.44	₹ 1,50,499.19
Sub-total	₹ 1,37,480.44	₹ 1,50,499.19
[Property Secured : Office at 232, Chittaranjan Avenue, Kol]		
(b) From other parties		
Unsecured Loan :		
From Bank and NBFCs.		
ICICI Loan	₹ 2,85,856.59	₹ 2,98,977.48
Sub-total	₹ 2,85,856.59	₹ 2,98,977.48
From other Parties -Unsecured	₹ 3,72,489.85	₹ 6,20,491.08
Arya Advisors Pvt. Ltd.	₹ 45,319.96	₹ 1,99,451.82
Basil Tracon Pvt. Ltd.	₹ -	₹ 10,319.56
Calcutta Bowling club Pvt. Ltd.	₹ -	₹ 72,321.07
Himadri Sales Pvt. Ltd.	₹ 4,060.82	₹ 4,060.82
Calendula Commotrade Pvt. Ltd.	₹ 0.40	₹ 7,221.55
Sarvodaya Beopar Limited	₹ 25,000.00	₹ 26,575.61
Eminent Nirman Pvt. Ltd.	₹ 25,000.00	₹ 26,427.67
Kalima Vincom Pvt. Ltd.	₹ 4,000.00	₹ 42,004.31
Lingaraj Vincom Pvt. Ltd.	₹ 2,32,108.68	₹ 2,32,108.68



ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

Ayush Vinimay Pvt. Ltd.	₹	37,000.00	₹	-
Sub-total	₹	3,72,489.85	₹	6,20,491.08
(B) Loans and advances from related parties :				
Unsecured Loan :	₹	226.36	₹	5,17,948.54
Jyotirmayee Jaiswal	₹	-	₹	-
Kuldeep Jaiswal	₹	-	₹	-
Day Night Securities Pvt. Ltd.	₹	-	₹	1,24,204.62
Zenith Vyapaar Pvt. Ltd.	₹	-	₹	5,487.60
Riddhi Siddhi Heights Pvt. Ltd.	₹	135.89	₹	55,345.88
Kuldeep Jaiswal (HUF)	₹	90.47	₹	18,438.93
Zenser Distributors Pvt. Ltd.	₹	-	₹	11,420.68
Prestige Software Pvt. Ltd.	₹	-	₹	14,238.12
Nandgopal Vinimay Pvt. Ld.	₹	-	₹	2,88,812.71
Sub-total	₹	226.36	₹	5,17,948.54

(C) Deposits

Security Deposits for Rent	₹	12,158.00	₹	10,038.00
Sinking Fund Karunamoyee	₹	1,246.92	₹	-
Others Deposits	₹	500.00		
Maintenance Deposits	₹	830.88	₹	-
Total	₹	14,735.80	₹	10,038.00
Total Long term borrowings	₹	8,10,789.05	₹	15,97,954.29

NOTE 6 : Deferred Tax Liability

Particulars	As at			
	31-Mar-23	31-Mar-22		
	(Rs. In '00)	(Rs. In '00)		
Tax impact on diff between Carrying amount of Fixed Assets in the Financial statements and Income Tax	₹	607.20	₹	607.20
Total	₹	607.20	₹	607.20

Note 8: Other current liabilities

Particulars	As at			
	31-Mar-23	31-Mar-22		
	(Rs. In '00)	(Rs. In '00)		
Advance Received against Flat	₹	9,250.10	₹	42,041.88
Other Payable	₹	1,24,522.17	₹	-
Joint Arya Advisors Pvt. Ltd.	₹	1,51,000.00	₹	1,51,000.00
Duties and Taxes due to Govt	₹	14,924.44	₹	4,716.93
Total	₹	2,99,696.71	₹	1,97,758.81



ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

Note 7 : Non Current Investments

Particulars	As at	As at
	0-Jan-00	31-Mar-20
<u>Investment In Unquoted equity shares (fully paid), other than trade, valued at cost (Other than Subsidiary and Associates)</u>		
Lingaraj Vincom Pvt. Ltd. (50,000 Equity Shares)	₹ 5,000.00	
Mahanidhi Trade Link Pvt. Ltd. (68,000 Equity Shares)	₹ 6,800.00	
Modesty Vinimay Pvt. Ltd. (20,000 Equity Shares)	₹ 4,000.00	
Amazing Towers Pvt. Ltd. (10,000 Equity Shares)	₹ 5,000.00	
Arya Advisors Pvt. Ltd. (1,92,000 Equity Shares)	₹ 76,265.00	
Calendula Commotrade Pvt. Ltd. (40,000 Equity Shares)	₹ 9,470.00	₹ -
Kalima Vincom Pvt. Ltd. (40,000 Equity Shares)	₹ 7,500.00	₹ -
Vidyasagar Cotton Mills Ltd. (32,956 Equity Shares)	₹ 8,250.00	
Mysociety E-Commerce Pvt. Ltd. (84,500 Equity Shares)	₹ 20,150.00	₹ -
Riddhi Siddhi Heights Pvt. Ltd. (50,000 Equity Shares)	₹ 9,500.00	
Ochint Vyapaar Pvt. Ltd. (70,600 Equity Shares)	₹ 23,120.00	₹ -
Aggregate book value of Unquoted Investment	₹ 1,75,055.00	-
<u>Investment in other</u>		
DLF	13.46	
Aggregate book value of Unquoted Investment	₹ 1,75,068.46	-

Note 10 : Long Term Loans & Advances

Particulars	As at	As at
	31-Mar-23	31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Margin-BSE	₹ 1,500.00	₹ 1,500.00
Security Margin Deposits-ISE	₹ 4,459.48	₹ 4,459.48
Bookmark Dealtrade Pvt. Ltd.	₹ 11,876.94	
Arulaga Roche A.C.A. Finance Pvt. Ltd.	₹ 5,000.00	
Riddhi Siddhi Heights Pvt. Ltd.	₹ 27,618.27	
Vidya Sales	₹ 95,000.00	
Mysociety E-Commerce Pvt. Ltd.	₹ 4,070.82	
Advance to staff	₹ 100.00	₹ -
Amazing Towers Pvt. Ltd.	₹ 1,769.73	
CESC Deposits Girish Park	₹ 301.60	₹ 1,901.10
Other Advances	₹ 56,950.91	
Anubhav Trading	₹ 2,68,565.16	
DLF Home Developers Ltd.	₹ 1,650.90	₹ 5,167.81
Capital Advances - CCAPL Anandra Project.	₹ 20,398.66	
Capital Advances - Desire Agro Resort Development Pvt. Ltd.	₹ 9,135.00	₹ -
	₹ 5,08,397.46	₹ 13,028.39

Note: Long term loans and advances include amounts due from:

	As at	As at
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ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

Particulars	31-Mar-23	31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Directors	-	-
Other officers of the Company	-	-
Firms in which any director is a partner	-	-
Private companies in which any director is a director or member	-	-
	-	-

Note 11: Inventories

Particulars	As at 31-Mar-23	As at 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Stock-In-Trade		
Un-Quoted Shares		
Prestige Software Pvt. Ltd. (25,000 Equity Shares)	₹ 7,000.00	₹ 7,000.00
Bookmark Dealtrade Pvt. Ltd. (38,000 Equity Shares)	₹ 63,000.00	₹ -
Himadri Suppliers Pvt. Ltd. (4,000 Equity Shares)	₹ 430.00	₹ 430.00
Vidyasagar Cotton Mills Ltd. (47,110 Equity Shares)	₹ 35,332.50	₹ -
Riddhi Siddhi Heights Pvt. Ltd. (41,000 Equity Shares)	₹ 70,250.00	₹ 250.00
Quoted Shares	₹ 92,675.22	₹ 1,49,123.85
Total	₹ 2,68,687.72	₹ 1,56,803.85

Note 13: Cash and Cash Equivalents

Particulars	As at 31-Mar-23	As at 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Balances with banks	₹ 20,379.00	₹ 4,174.65
Cash on hand (As Certified by Management)	₹ 23,121.32	₹ 3,978.43
Total	₹ 43,500.32	₹ 8,153.08



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 14: Short Term Loans & Advances

Particulars	As at 31-Mar-23	As at 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Others Loans & Advances (Unsecured Considered Good)	₹ 1,25,505.77	₹ 1,25,505.77
Total	₹ 1,25,505.77	₹ 1,25,505.77

Note 15: Other Current Assets

Particulars	As at 31-Mar-23	As at 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Balance with Govt. Authorities	₹ 19,679.81	₹ 3,796.68
Others	₹ 669.61	
Total	₹ 20,349.42	₹ 3,796.68



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 16 : Revenue from operations

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Sale of Securities	₹ 70,349.38	₹ 1,39,478.79
Sale of Residential Flat	₹ 3,88,703.99	₹ -
Total	₹ 4,59,053.37	₹ 1,39,478.79

Note 17: Other Income

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Renting From Immovable Property	22,341.93	21,272.51
Profit on Future and Option	1,764.31	-
Dividend	346.53	759.26
Profit on sale of Flat-Day Night	24,254.70	-
Miss Income	1,398.71	33.76
Interest on Income Tax Refund	-	45.05
Maintenance DLF	1,122.56	867.73
Interest Received	1,747.09	4,965.10
Total	₹ 52,975.83	₹ 27,943.41

Note 18: Purchase

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Purchases of Securities	₹ -	₹ 1,10,949.87
Total	₹ -	₹ 1,10,949.87

Note 19: Changes in Stock-In-Trade

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Stock in trade at the beginning of the year	₹ 1,56,803.85	₹ 1,64,083.42
Stock in trade at the end of the year	₹ 1,00,355.22	₹ 1,56,803.85
Total	₹ 56,448.63	₹ 7,279.57



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

NOTE 20: Employee Benefit & Expenses

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Salary & Bonus	₹ 30,291.97	₹ 9,042.00
	₹ 30,291.97	₹ 9,042.00

Note 21: Finance Cost

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Interest Expenses	₹ -	₹ 26,007.41
Total	₹ -	₹ 26,007.41

Note 22 : Other expenses

Particulars	For the year ended 31-Mar-23	For the year ended 31-Mar-22
	(Rs. In '00)	(Rs. In '00)
Payments to Auditors	₹ 200.00	₹ 100.00
Bank Charges	₹ 82.87	₹ 20.47
Demat Charges	₹ 30.07	₹ 51.80
Brokerage & Others	₹ 1,143.37	₹ 357.70
Brokerage	₹ 1,660.00	₹ -
Annual Charges Magadh Stock Exchange	₹ -	₹ 50.00
Computer Running Expenses	₹ 76.16	₹ 73.72
Professional Tax	₹ 264.91	₹ -
Filing Fees	₹ 13,504.00	₹ -
Office Expenses	₹ 616.60	₹ 401.35
Maintenance	₹ 1,493.96	₹ 833.85
Car Wash	₹ 48.00	₹ 77.50
General Expenses	₹ 2,313.98	₹ 1,808.55
GST Late Fees	₹ -	₹ 2.00
Legal Expenses	₹ -	₹ 1,478.41
Electricity and Maintenance Expenses	₹ 1,873.75	₹ 61.25
Software	₹ 117.72	₹ -
Consultancy	₹ 1,343.00	₹ 145.00
Advertisement	₹ -	₹ 73.76
Travelling & Conveyance	₹ -	₹ 2,498.79
Corporation Tax	₹ 2,548.49	₹ 411.68



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Car Maintenance	₹	-	₹	140.95
Repairs & Maintenance	₹	4,425.82	₹	397.07
Festival Celebration Expenses	₹	236.45	₹	-
Mobile & Telephone Expenses	₹	8.23	₹	9.00
	₹	-	₹	-
Total	₹	31,987.37	₹	8,992.86



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Car Maintenance	₹	-	₹	140.95
Repairs & Maintenance	₹	4,425.82	₹	397.07
Festival Celebration Expenses	₹	236.45	₹	-
Mobile & Telephone Expenses	₹	8.23	₹	9.00
	₹	-	₹	-
Total	₹	31,987.37	₹	8,992.86



ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

(Rs. in '00')

PARTICULARS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 01-04-2022	Additions during the year	Sales/Transfer during the year	Total as at 31-Mar-23	Up to 01-04-2022	For the Year	Sales and/or adj	Total Upto 31-03-2023	As at 31-03-2023	As at 31-03-2022
(A) TANGIBLE ASSETS											
Owned											
Karunamayee Site WIP	0.00%	₹ 7,19,502.36	₹ 2,05,915.16	₹ 3,59,099.63	₹ 5,66,317.89	-	-	-	-	₹ 5,66,317.89	₹ 7,19,502.36
Office	0.00%	₹ 7,61,593.94	₹ 2,76,442.10	-	₹ 10,38,036.04	-	-	-	-	₹ 10,38,036.04	₹ 7,61,593.94
Burdwan Site WIP	0.00%	₹ 17,766.46	₹ 8,641.55	-	₹ 26,408.01	-	-	-	-	₹ 26,408.01	₹ 17,766.46
Land	0.00%	-	₹ 1,01,954.03	-	₹ 1,01,954.03	-	-	-	-	₹ 1,01,954.03	-
(B) Furniture & Fixtures											
Office Furniture	25.89%	₹ 47,735.53	₹ 9,254.87	-	₹ 56,990.40	₹ 5,308.23	₹ 11,150.17	-	₹ 16,458.40	₹ 40,531.99	₹ 42,427.29
(C) Motor Vehicle											
Motor Car	31.23%	₹ 10,893.78	₹ 18,847.30	-	₹ 29,741.08	₹ 9,480.43	₹ 5,425.79	-	₹ 14,906.22	₹ 14,834.87	₹ 1,413.35
(D) Office equipment											
Air Conditioner	18.10%	₹ 501.00	₹ 511.31	-	₹ 1,012.31	₹ 384.50	₹ 21.25	-	₹ 405.76	₹ 606.55	₹ 116.50
Projector	18.10%	₹ 726.66	-	-	₹ 726.66	₹ 131.52	₹ 107.71	-	₹ 239.24	₹ 487.42	₹ 595.14
Television	18.10%	₹ 218.50	₹ 29.81	-	₹ 248.31	₹ 17.51	₹ 36.38	-	₹ 53.89	₹ 194.42	₹ 200.99
Mobile Phone	18.10%	₹ 5,104.33	₹ 3,533.04	-	₹ 8,637.37	₹ 4,322.08	₹ 780.90	-	₹ 5,102.99	₹ 3,534.38	₹ 782.24
(E) Computer & Peripherals											
Computer	63.16%	₹ 4,683.77	₹ 1,933.89	-	₹ 6,617.66	₹ 4,664.69	₹ 197.47	-	₹ 4,862.16	₹ 1,755.50	₹ 19.08
I Pad Air	63.16%	₹ 1,042.50	-	-	₹ 1,042.50	₹ 1,038.63	-	-	₹ 1,038.63	₹ 3.87	₹ 3.87
Total (Rs)		₹ 15,69,768.82	₹ 4,21,147.91	-	₹ 18,37,732.26	₹ 25,347.61	₹ 17,719.68	-	₹ 43,067.29	₹ 17,94,664.97	₹ 15,44,421.21



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 23: Earnings Per Share

Year ended 31st March, 2023

Amount (₹)

	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss	419352	419352	419352	419352	0	0	0	0	419352	419352	419352	419352
Weighted Average No.	20058053	20058053	20058053	20058053	20058053	20058053	20058053	20058053	20058053	20058053	20058053	20058053
EPS (Rs.)	0.021	0.021	0.021	0.021	0.000	0.000	0.000	0.000	0.021	0.021	0.021	0.021

Year ended 31st March, 2022

Amount (₹)

	Continuing Operations				Discontinuing Operations				Total Operations			
	Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items		Before Extraordinary and Exceptional Items		After Extraordinary and Exceptional Items	
	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted	Basic	Diluted
Face Value of Shares	10	10	10	10	10	10	10	10	10	10	10	10
Profit/Loss	380443	380443	380443	380443	0	0	0	0	380443	380443	380443	380443
Weighted Average No.	562750	562750	562750	562750	562750	562750	562750	562750	562750	562750	562750	562750
EPS (Rs.)	0.68	0.68	0.68	0.68	0.00	0.00	0.00	0.00	0.68	0.68	0.68	0.68



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 23: Contingent Liabilities and Commitments to the extent not provided for

	Amount (in '00)	
	As at 31st March, 2023	As at 31st March, 2022
(a) Contingent Liabilities		
Claims against the company not acknowledged as debts	0	0
(b) Commitments	Nil	Nil

Note 24: Earning and Expenditure in Foreign Currency

	Amount (in '00)	
	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Earnings	Nil	Nil
Expenditures	Nil	Nil

Note 25: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

	Amount (in '00)	
Particulars	As at 31st March, 2023	As at 31st March, 2022
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	Nil	Nil
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	Nil	Nil

Note 26:

In the opinion of the Board, the current assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note 27: Disclosure under Rule 16A of the Companies (Acceptance of Deposits) Rules 2014

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Money received from (No.) directors/relatives of directors during the year	Nil	Nil
Balance outstanding at the end of the year	Nil	Nil

Note 28: Disclosure on Loans given, Investments made, guarantees given and Securities provided



ESHA INVESTMENT & TRADING PRIVATE LIMITED

Notes forming part of the financial statements

During the year under review the company has not acquired the securities of any other body corporate. Pursuant to Section 186 of the Companies Act, 2013 read with Rule 9 of the Companies [Meetings of Board and Its Powers] Rules, 2014, particulars of investments are provided in the standalone financial statements (Please refer to Note 8 and 10 to the standalone financial statements).

Pursuant to Section 186 of the Companies Act, 2013, particulars of loans given are provided in the standalone financial statements (Please refer to Note 12 to the standalone financial statements)

During the year under review the company did not give any guarantee or provided any security in connection with loan taken by any body corporate or other person or acquired the securities of any body corporate in violation of provision of Section 186 of the Companies Act, 2013.

Note 29: Employee Benefits

The company has not accounted for gratuity and other Long Term and Short Term retirement benefits payable to the employees.



ESHA INVESTMENT & TRADING PRIVATE LIMITED
Notes forming part of the financial statements

Note 30: Related Parties, Related Party Transactions and Balances receivable/payable as at the end of the year

30.a Related Parties

Description of relationship	Names of related parties
(a) Enterprises under the same management	
(i) Ultimate Holding Company	Nil
(ii) Holding Company	Nil
(iii) Subsidiaries	Nil
(iv) Fellow Subsidiaries	Nil
(to be given only if there are transactions)	
(b) Associates and Joint Ventures	Nil
(c) Key Management Personnel (KMP)	Kuldeep Jaiswal Jyotirmayee Jaiswal
(d) Relatives of KMP	Nil
(e) Company in which KMP / Relatives of KMP can exercise significant influence	RIDDHI SIDDHI HEIGHTS PRIVATE LIMITED AMAZING TOWERS PRIVATE LIMITED VIDYA SAGAR COTTON MILLS LTD MYSOCIETY E-COMMERCE PVT. LTD.

30.b Related Party Transactions

Amount (in 00)

Particulars of Related Party	Nature of Transactions	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Receivable		0	0
Payable			

30.c Balances receivables/(payable) as at the end of the year

Amount (in 00)

Particulars of Related Party	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Receivable	0	0
Payable	₹ -	₹ -

30d. Relationship with Struck off Companies

The company does not have any transaction with struck off companies.

30e. Registration of charges or satisfaction with Registrar of Companies

No any charges or satisfaction of charges yet to be registered with Registrar of Companies beyond the statutory period.

