

Khandelwal Prem & Associates

Chartered Accountants

183/2, Lenin Sarani, 1st floor

Kolkata- 700013

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF GROWEL SANITATIONS PVT LTD

REPORT ON FINANCIAL STATEMENTS

(1) Opinion

We have audited the accompanying financial statements of M/s. SAMANTA INFRACON PRIVATE LIMITED which comprise the Balance Sheet as at 31st March 2023 the Statement of Profit and Loss, and 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 profit for the year ended on that date.

(2) 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.

(3) Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

(4) Information other than the financial statements and auditors' report thereon



The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

(5) 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 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

(6) Auditor's Responsibilities for the audit of the Financial Statements

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

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



- (i) 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.
- (ii) 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.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) 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.
- (v) 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.
- (vi) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

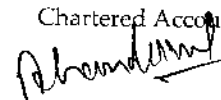
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

(7) Report on other Legal and Regulatory Requirements



- 1 As the company is a small company as defined u/s 2(85) of the Companies Act, 2013, the Companies (Auditor's Report) Order, 2020 issued by the Central Government in terms of sub-section (11) of Section 143 of the Companies Act, 2013 is not applicable to the company.
- 2 As required by section 143(3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - (c) The Balance Sheet and the Statement of Profit and Loss are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of written representations received from the directors as on 31st March 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) As the company is a small company, the provisions of clause (i) of Section 143(3) on adequate internal financial controls system are not applicable to the company
 - (g) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:-
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

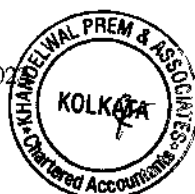
For Khandelwal Prem & Associates
Firm Registration No: 317092E
Chartered Accountants



[Prem Narayan Khandelwal]
Proprietor
ICAI Membership No. 53229

Place: Kolkata

Date: The 2nd day of September 2023



SAMANTA INFRACON PRIVATE LIMITED

CIN- U45500WB2021PTC250356

Balance Sheet as at 31st March 2023

in ₹ Hundered

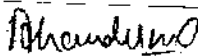
Particulars	Note No.	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,000	1,000
(b) Reserves and surplus	4	-185	-122
		815	878
2 Non-Current Liabilities			
(a) Long Term Borrowings	5	-	-
(b) Deferred Tax Liabilities (Net)	26	-	-
3 Current liabilities			
(a) Trade Payables	6		
(i) Total outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		100	76
(b) Other Current Liabilities	7	100	76
(c) Short Term Provisions	8	120	150
		220	226
TOTAL		1,035	1,104
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible Assets	9	-	-
(b) Non-Current Investments	10	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans & Advances	11	-	-
2 Current assets			
(a) Cash and cash equivalents	12	1,035	1,104
(b) Short-term loans and advances	13	-	-
(c) Other Current Assets	14	-	-
		1,035	1,104
TOTAL		1,035	1,104
See accompanying notes forming part of the financial statements	1-27		

In terms of our report attached.

For Khandelwal Prem & Associates

Firm Registration No: 317092E

Chartered Accountants



[Prem Narayan Khandelwal]

Proprietor

ICAI Membership No. 53229

UDIN: 23053229BGYWPH4620

Place: Kolkata

Dated The 2nd Day of September, 2023

For and on behalf of the Board of Directors

UTTAM KUMAR SAMANTA

Director

DIN- 09078177

MADAN MOHAN SAMANTA

Director

DIN-10305987



Samanta Infracon Private Limited
 Kajundanga, Bankura
 Uttam Kumar Samanta
 Director

Samanta Infracon Private Limited
 Kajundanga, Bankura
 Madan Mohan Samanta
 Director

SAMANTA INFRACON PRIVATE LIMITED
CIN- U45500WB2021PTC250356
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

in ₹ Hundered

Particulars	Note No.	For the year ended 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
1 Revenue From Operations	15		-
2 Other Income		124	-
3 Total revenue (1+2)		124	-
4 <u>Expenses</u>			
Purchase		-	-
Employee benefits expense	17	35	15
Depreciation and amortisation expense	9	-	-
Other expenses	18	152	107
Total expenses		187	122
5 Profit / (Loss) before tax (3 - 4)		(62)	(122)
6 Tax expense:			
Current tax expense for current year		-	-
Less:			
MAT Credit Entitlement - Current Year		-	-
MAT Credit Entitlement - Previous Year		-	-
Current tax expense for earlier year		-	-
Deffered Tax	26	-	-
7 Profit / (Loss) for the year (5 - 6)		(62)	(122)
8 Earnings per share (of Rs. 10/- each):	25		
(a) Basic		(0.62)	(1.22)
(b) Diluted		(0.62)	(1.22)
See accompanying notes forming part of the financial statements	1-27		

In terms of our report attached.
For Khandelwal Prem & Associates

For and on behalf of the Board of Directors

Firm Registration No: 317092E
Chartered Accountants

[Signature]

[Prem Narayan Khandelwal]
Proprietor
ICAI Membership No. 53229
UDIN: 23053229BGYWPH4620

UTTAM KUMAR SAMANTA
Director
DIN- 09078177

MADAN MOHAN SAMANTA
Director
DIN-10305987

Place: Kolkata
Dated The 2nd Day of September, 2023



Uttam Kumar Samanta
Director
Samanta Infracon Private Limited
Kalyandanga, Bankura

Madan Mohan Samanta
Director
Samanta Infracon Private Limited
Kalyandanga, Bankura

SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 1: Corporate Information

M/s SAMANTA INFRACON PRIVATE LIMITED (the company) is a public company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Its shares are not listed on any stock exchanges. The company is engaged in the business of Real Estate.

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 (Indian Accounting Standards Rules), 2015 read with Rule 3(2) thereof and 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. There are no changes in any accounting policies during the 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.

2.4 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. However this is not applicable to this company.

2.5 Revenue recognition

Sale of Services

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers

2.6 Other Income

Interest income is accounted on accrual basis.



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

2.7 Property, Plant & Equipments

Property, Plant & Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipments includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipments 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 Property, Plant & Equipments 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.

Property, Plant & Equipments 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. Property, Plant & Equipments 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.

2.8 Depreciation and amortization

Depreciation has not been provided on the written down value as per the useful life and in the manner prescribed in Schedule II to the Companies Act, 2013.

2.9 Investments

Long-term investments (excluding investment properties), 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 include acquisition charges such as brokerage, fees and duties.

2.10 Employee Benefits

Employee retirement benefits are accounted for on cash basis.

2.11 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.

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 recognized, 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 recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, except in case of revalued assets.



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

2.13 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.

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.

2.14 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.

2.15 Previous years figures have not been given since this is the first year after incorporation.



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

in ₹ Hundered

Note 3: Share capital

Particulars	As at 31st March 2023		AS AT 16.12.2021 (Incorporation) TO 31.3.2022	
	Number of shares		Number of shares	
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	500	5,000	500	5,000
	500	5,000	500	5,000
(b) Issued				
Equity shares of Rs. 10/- each with voting rights	100	1,000	100	1,000
	100	1,000	100	1,000
(c) Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	100	1,000	100	1,000
Total	100	1,000	100	1,000

Refer Notes (i) to (ii) below

Notes:

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

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
Equity shares with voting rights				
Year ended 31st March 2023				
- Number of shares	100		-	100
- Amount (Rs.)	1,000		-	1,000
Year ended 31st March 2022				
- Number of shares	-	100	-	100
- Amount (Rs.)	-	1,000	-	1,000

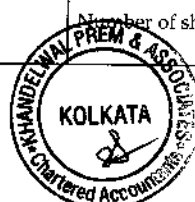
(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March 2023		AS AT 16.12.2021 (Incorporation) TO 31.3.2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
UTTAM KUMAR SAMANTA	50	0.50	50	0.50
DEBOSHRI SAMANTA	50	0.50	50	0.50
Total	100	1.00	100	1.00

(iii) Details of Shareholding of Promoters in the Company:

Class of shares / Name of shareholder	As at 31st March 2023:		
	Number of shares held	% holding in that class of shares	% Change during the year
Equity Shares of Rs. 10/- each fully paid-up			
UTTAM KUMAR SAMANTA	50	0.50	0.00%
DEBOSHRI SAMANTA	50	0.50	0.00%

Class of shares / Name of shareholder	AS AT 16.12.2021 (Incorporation) TO 31.3.2022		
	Number of shares held	% holding in that class of shares	% Change during the year
Equity Shares of Rs. 10/- each fully paid-up			
UTTAM KUMAR SAMANTA	50	0.50	0.00%
DEBOSHRI SAMANTA	50	0.50	0.00%



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

in ₹ Hundreded

Note 4: Reserves & Surplus

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		-
Add: Profit / (Loss) for the year	-122	(122)
Closing balance	(62)	(122)
	(185)	(122)
Reserves / (Deficit) in Statement of Profit and Loss		
Opening balance		-
Add: Profit / (Loss) for the year		-
Closing balance		-
		-
		-
Total	(185)	(122)

Note 5: Long Term Borrowings

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Loan - Unsecured		
(A) From Bodies Corporates		
Related Parties		
Total		

Note 6: Trade Payables

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Audit Fees Payable		
Acceptances	100	76
Other than Acceptances		
Total	100	76

Note 7: Other Current Liabilities

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Other Payables:		
Advance		
Deferred Tax Liability	120	150
Total	120	150

Note 8: Short Term Provisions

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Provision for Income Tax		
As per Last Account		
Total	-	-



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

in ₹ Hundreded

Note 10: Non Current Investments

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Land and Building	-	-
Lift Machine Project	-	-
Water Pump	-	-
Total	-	-
Aggregate amount of Unquoted Investments (Pursuant to Sec. 186 of the Companies Act, 2013)	-	-

Note 11: Long Term Loans & Advances

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Advances - Unsecured - Considered Good		
Body Corporate	-	-
Related Parties (Refer Note - 24)	-	-
Other Parties	-	-
Total	-	-
Aggregate amount of Long Term Loans & Advances (Pursuant to Sec. 186 of the Companies Act, 2013)	-	-

Note 12: Cash and Cash Equivalents

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Cash on hand (As certified by the management)	955	105
Balances with State Bank Of India	80	999
Total	1,035	1,104

Note 13: INVENTORIES

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
(a) Stock in Trade (At cost) (As taken, Valued and as certified)	-	-
Total	-	-

Note 14: Other Current Assets

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Loans to Corporate Entity	-	-



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

in ₹ Hundered

Note 15: Revenue from operations

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Interest Received (TDS Rs. 10972)	-	-
Interest Received	-	-
Total	-	-

Note 16: Other Income

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Discount received.	-	-
Licence Fees Received	-	-
Total	-	-

Note 17: Employee Benefit Expenses

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Salary, Bonus & Allowances	35	15
Total	35	15

Note 18 : Other expenses

Particulars	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
ROC Filing Fees		
Payments to Auditors - As Auditors	100	76
Postage & Courier Charges	8	4
Bank Charges	1	1
General Expenses	23	15
Printing and Stationery	20	12
Total	152	107



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

in ₹ Hundreded

Note 18: Contingent Liabilities and Commitments to the extent not provided for

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
(a) Contingent Liabilities	Nil	Nil
(b) Commitments	Nil	Nil

Note 19: Earning and Expenditure in Foreign Currency

Particulars	As at 31st March 2023	AS AT
		16.12.2021 (Incorporation) TO 31.3.2022
Earnings	Nil	Nil
Expenditures	Nil	Nil

Note 20: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2023	Amount (₹)
		AS AT 16.12.2021 (Incorporation) TO 31.3.2022
(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 year	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	Nil	Nil

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.

Note 21: 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 22: Disclosure under Rule 16A of the Companies (Acceptance of Deposits) Rules 2014

Particulars	As at 31st March 2023	Amount (₹)
		AS AT 16.12.2021 (Incorporation) TO 31.3.2022
Money received from (No.) directors / or the relatives of directors during the year	-	-
Balance outstanding at the end of the year	-	-



SAMANTA INFRACON PRIVATE LIMITED

Notes forming part of the financial statements

Note 23: Disclosure on 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 12 of the Companies [Meetings of Board and Its Powers] Rules, 2014, particulars of investments made during the year under review are provided in the standalone financial statements (Please refer to Note 10 to the standalone financial statements).

During the year under review the company has provided loans u/s 186 of the Companies Act, 2013 and all the requirement of section 186 are complied with. The details of loans, guarantee and investment covered under the provision of Section 186 of the Companies Act, 2013 are provided in Note 10.

Note 24: Related Parties, Related Party Transactions & Balances receivable/payable as at the end of the year

24.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
(b) Associates and Joint Ventures	Nil
(c) Key Management Personnel (KMP)	Uttam Kumar Samanta Deboshri Samanta
(d) Relatives of KMP	
(e) Company in which KMP / Relatives of KMP can exercise significant influence	

24.b Related Party Transactions

Particulars of Related Party	Nature of Transactions	Amount (₹)	
		As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
0	Loan Given		
	Loan refunded		

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

Particulars of Related Party	Amount (₹)	
	As at 31st March 2023	AS AT 16.12.2021 (Incorporation) TO 31.3.2022
0	0	0
	0	0

