



N H Agrawal & Associates

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To
The Members of SUKHSAGAR HIRISE PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements **SUKHSAGAR HIRISE PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

SUKHSAGAR HIRISE PVT. LTD.


Director/Authorised Signatory



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.**

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.

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 are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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



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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be



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

Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is **not applicable to the Company** since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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

- (a) We have sought and obtained all the information and explanations which to the best
- (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, and the cash flow statement dealt with by this report 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 the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



(g) With respect to the other matters 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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For N H Agrawal & Associates
(Chartered Accountants)



N. H. Agrawal
CA Nitin Hukimchand Agrawal
Partner
Firm Registration No. 327511E
Membership No. 129179

UDIN: 22129179AOEQXC3225

Place: Kolkata
Date: 20/07/2022

SUKHSAGAR HARISE PVT. LTD.

[Signature]
Director/Authorised Signatory

SUKHSAGAR HIRISE PVT LTD
166B, S.P. Mukherjee Road, Kolkata - 700026
Balance Sheet for the year ended 31.03.2022

(Rs. in Thousands)

Particulars	Note No.	As at 31.03.2022 Rs.	As at 31.03.2021 Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	900.00	900.00
(b) Reserves and Surplus	2	(5,865.10)	(5,259.29)
(2) Share application money pending allotment			
(3) Non Current Liabilities			
(a) Long Term Borrowings			
Secured Loans			
Unsecured Loans	3	91,232.94	83,297.93
(b) Short Term Borrowings			
(4) Current Liabilities			
(a) Trade Payables	4	102.20	1,644.02
(b) Other Current Liabilities		86,370.03	80,582.66
II. Assets			
(1) Non-current assets			
(a) Fixed assets	5	-	1,486.00
(b) Non Current Investment			
(c) Deferred Tax			
(d) Other Non Current Assets			
(2) Current assets			
(a) Inventories	6	83,918.61	77,973.44
(b) Trade receivables			
(c) Cash in hand & Bank	7	2,437.47	2,568.77
(d) Short term Loans & Advances	8	13.96	48.96
(e) Other Current Assets			
		86,370.04	82,067.17

For N H Agrawal & Associates
Chartered Accountants

CA N H Hukumchand Agrawal
Partner
MRN 129179
Place: Kolkata
Date: 20/07/2022
UDIN : 22129179AQEQXC3225



SUKHSAGAR HIRISE PVT. LTD.

Director/Authorised Signatory

SUKHSAGAR HIRSE PVT LTD
166B, S.P. Mukherjee Road, Kolkata - 700026
Statement of Profit & Loss
For the period 01.04.2021 to 31.03.2022

(Rs. in Thousands)

Particulars	Note No.	As at 31.03.2022 Rs.	As at 31.03.2021 Rs.
I. Revenue from operations		-	-
II. Other Income		-	-
III. Total Revenue (I + II)		-	-
IV. Expenses:		-	-
Purchases		5,945.17	8,197.88
Cost of Improvement	6	(5,945.17)	(8,197.88)
Changes in Inventories	9	576.00	576.00
Employee benefit exp.		-	-
Depreciation & Amortisation	10	29.81	77.53
Other Expense		-	-
Total Expenses		605.81	653.53
V. Profit before exceptional and extraordinary items and Tax (III-IV)		(605.81)	(653.53)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(605.81)	(653.53)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(605.81)	(653.53)
X. Tax expense:		-	-
Current tax		-	-
Deferred Tax		-	-
XI. Profit(Loss) for the period from continuing operations (IX-X)		(605.81)	(653.53)
XII. Profit(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit(Loss) from Discontinuing operations after Tax (XII-XIII)		-	-
XV. Profit(Loss) for the period (XI + XIV)		(605.81)	(653.53)
XVI. Earning per equity share:		(0.01)	(0.01)
(1) Basic		(0.01)	(0.01)
(2) Diluted		-	-

For N H Agrawal & Associates
Chartered Accountants

CA N H Agrawal
Partner
VRM 129179
Place: Kolkata
Date: 20/07/2022
UDIN - 22129179AOEQXC3225



SUKHSAGAR HIRSE PVT. LTD.

Director/Authorised Signatory

<p style="text-align: center;">SUKHSAGAR HIRISE PVT LTD 186B, S.P. Mukherjee Road, Kolkata - 700026 For the period 01.04.2021 to 31.03.2022</p>					
Notes to accounts			(Rs. In Thousands)		
Note No.	Particulars	Nos	31.03.2022	Nos	31.03.2021
1	SHARE CAPITAL Authorised 100000 Equity Shares of Rs.10/- each (Previous Year:100000 Equity Shares of Rs.10/- each) Issued, Subscribed and Paid Up 90000 Equity Shares of Rs.10/- each (Previous Year:90000 Equity Shares of Rs.10/- each) TOTAL	1,00,000 90,000 90,000	1,000 900 900	1,00,000 90,000 90,000	1,000 900 900
	<p>The company has only one class of Equity shares having face value of Rs.10/- each. Each Holder of Equity Shares is entitled to one vote per share. In the event of liquidation of company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.</p>				
	Reconciliation of Shares:		Amount (Rs)		Amount (Rs)
	Opening Share Capital	90,000	900	90,000	900
	Add: Shares issued during the year	-	-	-	-
	Total	90,000	900	90,000	900
	Less: Reduction in Capital	-	-	-	-
	Closing Share Capital	90,000	900	90,000	900
	List of Shareholders having 5% or more Shares (In Nos)				
	Name of Shareholders	In Nos	In %	In Nos	In %
	Ajit Kumar Surana	-	-	8,900	9.89
	Amit Kumar Surana	-	-	8,900	9.89
	Kamal Kumar Surana	-	-	8,900	9.89
	Naveen Kumar Surana	-	-	8,900	9.89
	Panduan Kumar Surana	-	-	8,900	9.89
	Sandeep Kumar Surana	-	-	8,700	9.67
	Dhansraj Singh Surana (HUF)	-	-	17,800	19.78
	Gaust Singh Surana	-	-	9,200	10.22
	Saima Begum	4,700	5.22	-	-
	Mohammad Akhtar	12,800	14.33	-	-
	Shabana Begum	5,400	6.00	-	-
	Aas Mohammad	9,000	10.00	-	-
	Sajda Begum	5,500	6.11	-	-
	Mohammad Asad	12,800	14.22	-	-
	Shehbaz Projects Private Limited	12,200	13.56	-	-
	MA Construction - Proprietor	13,900	15.44	-	-
	Viewtech Niman Private Limited	13,000	14.44	-	-
2	Reserve & Surplus				
	Profit Opening Balance		(5,269.29)		(4,605.76)
	Add: Profit During the year		(605.81)		(553.53)
			(5,865.10)		(5,269.29)

SUKHSAGAR HIRISE PVT. LTD.

Director/Authorised Signatory



3	Long Term Borrowings				
	Unsecured Loan				
	Loan from related parties				
	MOHAMMED AZAD	200.00			
	AAS MOHAMMED	600.00			
	JAI KUMAR SURANA	1,173.00			
	Snehlata Surana	2,025.26	4,301.26	9,707.15	9,767.15
	Loans from others				
	ANAMIKA DEALMARK PVT. LTD.	4,057.00		9,133.44	
	AROTO TRADE INDIA PVT. LTD.	1,546.93		-	
	Gold Crest Barter Pvt. Ltd.	34,186.52		32,311.72	
	M A Construction	1,500.00		-	
	MAHESHWARI PROJECTS PVT. LTD.	2,100.00		2,100.00	
	Mortex Light India Pvt. Ltd.	3,086.20		-	
	Raj Agarwal & Associates	454.03		-	
	SHAHBAZ PROJECTS (P) LTD.	9,250.00		-	
	Tapan Kumar Mondal	16.50		-	
	Viewtech Nirman Pvt. Ltd	30,723.49	65,931.88	30,045.62	73,590.77
			91,232.94		83,297.93
4	Other Current Liabilities				
	Audit fees payable	-			18.88
	Others payable	-			1,067.53
	Professional charges payable	-			10.72
	TDS Payable (FY 2020-21)	-			546.29
	TDS Payable (FY 2021-22)	69.32			-
	N H Agarwal & Associates	23.44			-
	BARKHA & ASSOCIATES	9.44			-
		102.20			1,644.52
5	Inventories				
	Opening Balance WIP (A)	77,973.44			69,775.57
	Closing Balance WIP (B)	83,918.61			77,973.44
	Changes in Inventories (A-B)	(5,945.17)			(8,197.83)
7	Cash And Bank Balances				
	Cash at Bank	2,385.60			2,444.11
	Cash in Hand	151.87			114.67
		2,437.47			2,558.77

SUKHSAGAR HYRISE PVT. LTD.

Director/Authorised Signatory



8	Short Term Loans & Advances			
	Unsecured			
	Staff Advances	-		35.00
	Bank Secured	13.96		13.96
		13.96		48.96
9	Employee Benefit Expenses			
	Gratuity Provision			
	Jai Karmar Surana	570.00		570.00
10	Other Expenses			
	Audit Fees payable	9.44		9.44
	BANK CHARGES	2.45		0.52
	Depreciation	-		-
	ROC Fees	15.20		2.00
	General Exp.	0.28		0.10
	Interest on TDS	0.11		50.14
	Share Exp.	0.37		-
	Professional Tax	-		2.50
	Professional fees	-		10.52
	Interest on professional fee	-		0.40
	Trade Licence	2.10		2.18
		59.81		77.53

For N H Agrawal & Associates
Chartered Accountants

CA N H Agrawal & Associates
Partner
BARN 120179
Place - KOLKATA
Date 20/07/2022
UDIN - 22120179AD50XK3829

SUKHSAGAR HIRISE PVT. LTD.

Director/Authorised Signatory

SUKHSAGAR HIRISE PVT LTD

[CIN: U70101WB2006PTC108150]

NOTE NO:9 Significant Accounting Policies and other Notes on Financial Statements

(Annexed to and forming part of the Balance Sheet as at 31st March, 2022 and the annexed Statement of Profit & Loss for the year ended on that date.)

1. SIGNIFICANT ACCOUNTING POLICIES :

a) Principle & Practice:

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with generally accepted accounting policies and comply with the accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013 to the extent applicable.

b) System of Accounting:

Generally Mercantile System of Accounting is followed except loss on speculation of shares, filing fees and other unascertained items which have been taken on cash basis.

c) Recognition of Income & Expenses:

Items of Income and Expenditure are recognised on accrual basis save as above.

d) Fixed Assets & Depreciation:

The Company has not acquired any fixed assets during the previous year. Also, Company sold old fixed assets at book value but it does not impact going concern of company.

e) Current Assets & Liabilities:

In the opinion of the Board, all the Assets (there is no Fixed Asset and Non- Current Investment) are at least approximately of the value stated in the accounts, if realized in the ordinary course of business, unless otherwise stated. The provision of all the known liabilities are adequate and are not in excess of the amount considered reasonably necessary by the management.

f) Method of valuation:

Stock in trade of shares are valued at cost without recognizing temporary diminution in their values. The other items are valued at cost or market price whichever is lower. However, there is no stock of other items at the year end.

a) Contingent Liabilities & Commitments:

Contingent Liabilities are provided in the Accounts on the best judgment basis depending upon the degree of certainty of the contingency. Commitments are provided on the basis of estimated amount of and period of occurrence. The balance of both of them, not provided for, is disclosed by way of notes. However, there is no known or expected Contingent Liability or Commitment at the end of the year.

b) Employee Benefits:

The Company has applied the revised Accounting Standard (AS)-15- employees Benefits notified under the Companies (Accounting Standard) Rules, 2006.

(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 or is most likely to accrue in future.

SUKHSAGAR HIRISE PVT. LTD.

Director/Authorised Signatory



SUKHSAGAR HIRISE PVT LTD

[CIN: U70101WB2006PTC108150]

NOTE NO:9 Significant Accounting Policies and other Notes on Financial Statements ... (Contd)
(Annexed to and forming part of the Balance Sheet as at 31st March, 2022 and the annexed Statement of Profit & Loss for the year ended on that date.)

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c) Earnings per Share:

Basic earnings (Con) 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.

d) Provision for Taxation:

Provision for Taxation has been made as per Income Tax Act 1961 and Rules made there under.

e) Recognition of Deferred Tax

The Company recognises deferred tax assets and liabilities in terms with Accounting Standard 22 issued by the Institute of Chartered Accountants of India on "Accounting for Taxes on Income". Deferred tax is recognised on timing differences (being the difference between taxable income under Income Tax Act and Accounting Income) which originate in one period and are capable of reversal in subsequent period. Deferred Tax Assets over & above Deferred Tax Liabilities are recognised only if there is reasonable certainty of recouping them against taxable Profit in foreseeable future. All such assets and liabilities are reviewed on each Balance Sheet date to reflect the changed position.

II. OTHER NOTES ON FINANCIAL STATEMENTS

- Figures of the previous year have been re-grouped/re-arranged and recasted wherever necessary.
- The Company is a Small & Medium Size Company as defined in the General Instruction in respect of Accounting Standard notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small & Medium Size Company.

1. Related Party Disclosures :

Disclosures as required by the Accounting Standard 18 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India.

A. Relationship are given below :-

- a) Directors (existing):- (1) Mr. Jai Kumar Surana (2) Mr. Mohammed Alam
(3) Mr. Mohammed Akhtar and (4) Mr. Mohammed Azad.

b) Director's Relative (transacting):

- c) Group Companies where common control exists :

B. Transaction with related Parties

-Directors Remuneration

: Rs.13,73,000

-Jai Kumar Surana

: Rs. 5,76,000

C. Amount Outstanding (Receivable/Payable) as on 31.3.2022)

: Rs 9,12,32,935

- Loan outstanding from directors

1. Mr. Mohammed Azad

Rs 2,00,000

2. Mr. Jai Kumar Surana

Rs 11,73,000

SUKHSAGAR HIRISE PVT. LTD.

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SUKHSAGAR HIRISE PVT LTD

[CIN: U70101WB2006PTC108150]

NOTE NO:9 Significant Accounting Policies and other Notes on Financial Statements ... (Contd)
(Annexed to and forming part of the Balance Sheet as at 31st March, 2022 and the annexed Statement of Profit & Loss for the year ended on that date.)

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2. Earning Per Share	2021-22	2020-21
(a) Calculation of Weighted average (no. of equity shares of Rs. 10/- each.)		
No. of shares at the beginning of the period	90,000	90,000
Share issued during the year.	Nil	Nil
No. of Shares at the close of the period	90,000	90,000
Weighted average no. of Equity shares during the period	90,000	90,000
(b) Net Profit for the period attributable to equity shares (in rupees)	(6,05,809)	(6,53,530)
(c) Basic & diluted earning (in rupees) per shares	(6.73)	(7.26)

3. Deferred Tax Assets/Liabilities :

The Company has not acquired any fixed assets (no Depreciation Difference), so there is no Deferred Tax Liability. Further, the Company has carried forward losses under the Income Tax Act, 1961 but is not sufficiently assured to have taxable income in the foreseeable future, hence the deferred tax assets have not been Accounted for. This is in accordance with Accounting Standard (AS22) "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India.

6. As per AS-28 the impairment losses recognized in the books of accounts is Rs. Nil (previous year Rs. Nil).

7. Employees Benefits :

The Company has applied the revised Accounting Standard (AS)-15- employees Benefits notified under the Companies (Accounting Standard) Rules, 2006.

A. Short Term Employee Benefits:- All employees' benefits payable wholly within 12 months of rendering the service are recognized in the period of service and charged to the Statement of Profit & Loss.

B. Long Term & Post Employment Benefits:-

(i) No Act relating to Defined Contribution Plans such as Provident Fund, ESI etc. is applicable.

(ii) Defined Gratuity Obligation:- It is provided only if there is a reasonable certainty of staff continuing the service for minimum eligible period or has completed such period. It has not been made in the accounts as there is no such reasonable certainty or completion at the year end.

There is no present obligation of any post employment benefit including payment of gratuities during the year. Therefore no actuarial gains or loss arose at the end of the year.

8. Additional information pursuant to the provision of the Companies Act, 2013 :-

- a) Details of Items of Exceptional and Extra Ordinary Nature : NIL
- b) Prior period Items : NIL
- c) Value of Imports on C.I.F. basis, Expenditure in Foreign : NIL
Currency on Account of Royalty, Know-how, Fees, Interest and other matters and remittance on account of dividend in foreign currency
- d) Earning in Foreign Exchange on Export, Royalty, Know-how, Fees, Interest, Dividend or others : NIL
- e) Aggregate of the amounts set aside or proposed to be set aside to Reserves or Provisions : NIL



SUKHSAGAR HIRISE PVT LTD

[CIN: U70101WB2006PTC108150]

NOTE NO:9 Significant Accounting Policies and other Notes on Financial Statements ... (Contd)
(Annexed to and forming part of the Balance Sheet as at 31st March, 2022 and the annexed Statement of Profit & Loss for the year ended on that date.)

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f) Earning/Expenditure in foreign currency : NIL(Previous Year Rs. Nil)

9. Quantitative information in respect of goods traded during the year are as under :-Not provided

NOTE : i. Previous year's figures are given in the brackets.

For N H Agrawal & Associates
Chartered Accountants



CA Nitin H. Umchand Agrawal
Partner
MRN 129179
Place: Kolkata
Date:20/07/2022

MOHAMMED ALAM
(DIN : 00930021)
Directors

MOHAMMED AKHTAR
(DIN : 00930066)
Directors

SUKHSAGAR HIRISE PVT. LTD.

Director/Authorised Signatory

Place : Kolkata.

Date : 20/07/2022