

# KALIM INFRASTRUCTURE PRIVATE LIMITED

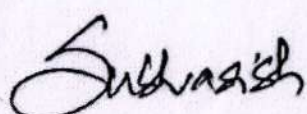

63,Rafi Ahmed Kidwai Road, Kolkata-700016

## PROFIT AND LOSS ACCOUNT AS ON 31ST MARCH, 2023

| Particulars   | NOTE No. | As on 31.03.2023 (₹) | As on 31.03.2022 (₹) |
|---|----------|----------------------|----------------------|
| I. Revenue from Operations                                      | 15       | 2,24,69,680          | 1,65,54,405          |
| II. Other Income  |          | 5,16,282             | 4,03,722             |
| <b>III. Total Revenue</b>                                       |          | <b>2,29,85,962</b>   | <b>1,69,58,127</b>   |
| <b>IV. EXPENDITURE :</b>  |          |                      |                      |
| Purchase of Raw materials, Consumables & Stock in Trade         | 16       | 1,12,65,492          | 1,33,76,678          |
| Changes in Inventories  | 17       | (78,76,142)          | (1,09,50,220)        |
| Employees benefit Expenses                                      | 18       | 97,08,902            | 69,80,395            |
| Finance Cost  | 19       | 31,758               | 1,07,371             |
| Depreciation and amortization Expenses                          | 20       | 4,60,736             | 5,53,724             |
| Other Expenses  | 21       | 50,29,697            | 34,11,707            |
| <b>Total Expenses</b>   |          | <b>1,86,20,443</b>   | <b>1,34,79,655</b>   |
| <b>V. Profit before extra-ordinary items and Tax (III - IV)</b> |          | <b>43,65,519</b>     | <b>34,78,472</b>     |
| <b>VI. Extra ordinary items:</b>                                |          |                      |                      |
| Add : Prior period items - Depreciation                         |          | -                    | -                    |
| <b>VII. Profit/Loss before tax ( V + I (-) VI )</b>             |          | <b>43,65,519</b>     | <b>34,78,472</b>     |
| [ in respect of continuing operations ]                         |          |                      |                      |
| <b>VIII. Tax Expenses</b>                                       |          |                      |                      |
| Current Tax   |          | 12,05,192            | 9,96,000             |
| Earlier year tax w/o  |          | 13,370               | 1,06,546             |
| Total tax expenses  |          | 12,18,562            | 11,02,546            |
| <b>IX. Profit for the year after tax (VII-VIII)</b>             |          | <b>31,46,957</b>     | <b>23,75,926</b>     |
| [ in respect of continuing operations ]                         |          |                      |                      |
| Profit/Loss from discontinuing operation                        |          | -                    | -                    |
| Tax expenses from Discontinuing operations                      |          | -                    | -                    |
| <b>X. Profit &amp; loss for the year</b>                        |          | <b>31,46,957</b>     | <b>23,75,926</b>     |
| Earning per share of Rs. 10 -basic                              | 22       | 314.70               | 237.59               |
| Earning per share of Rs. 10 -diluted                            | 22       | 314.70               | 237.59               |
| Notes forming part of Statement of Profit & Loss                | 23       |                      |                      |
| Other Notes on Accounts   | 24       |                      |                      |

### See accompanying notes to financial statements

: Per our Report of even date  
For Subhasish Roy & Co.  
Chartered Accountants  
[ FRN - 329791E ]

Subhasish Roy, Proprietor  
Membership No. : 308079  
UDIN : 23308079BHBPJF1166

Kolkata,  
September 29, 2023

On behalf of the Board  
KALIM INFRASTRUCTURE (P) LTD.

  
Director

FIRDOUS KALIM  
Director  
DIN: 02091275

KALIM INFRASTRUCTURE (P) LTD.

  
Director

TAUSIF KALIM  
Director  
DIN: 02697951



# KALIM INFRASTRUCTURE PRIVATE LIMITED

63,Rafi Ahmed Kidwai Road, Kolkata-700016

## BALANCE SHEET AS AT 31ST MARCH, 2023

| Particulars   | NOTE No. | As on 31.03.2023 (₹) | As on 31.03.2022 (₹) |
|---|----------|----------------------|----------------------|
| <b>I. EQUITY AND LIABILITIES</b>                        |          |                      |                      |
| <b>1. Shareholders' Funds</b>                           |          |                      |                      |
| a) Share Capital  | 2        | 1,00,000             | 1,00,000             |
| b) Reserve & Surplus                                    | 3        | 88,29,996            | 57,09,834            |
|   |          | <b>89,29,996</b>     | <b>58,09,834</b>     |
| <b>2. Non-Current liabilities</b>                       |          |                      |                      |
| a) Long Term Borrowings                                 | 4        | 7,84,38,326          | 7,82,48,016          |
|   |          | <b>7,84,38,326</b>   | <b>7,82,48,016</b>   |
| <b>3. Current liabilities</b>                           |          |                      |                      |
| a) Trade Payable  | 5        | 2,03,29,411          | 2,28,48,487          |
| b) Other Current liabilities                            | 6        | 12,26,79,992         | 10,14,94,845         |
| c) Short Term Provisions                                | 7        | 11,17,756            | 9,53,335             |
|   |          | <b>14,41,27,159</b>  | <b>12,52,96,667</b>  |
| <b>Total</b>  |          | <b>23,14,95,481</b>  | <b>20,93,54,517</b>  |
| <b>II. ASSETS</b>                                       |          |                      |                      |
| <b>1. Non-Current Assets</b>                            |          |                      |                      |
| a) Fixed Assets   |          |                      |                      |
| -Tangible assets  | 8        | 14,95,670            | 16,97,110            |
| b) Long term loans and advances                         | 9        | 7,72,69,819          | 7,81,96,619          |
|   |          | <b>7,87,65,489</b>   | <b>7,98,93,729</b>   |
| <b>2. Current Assets</b>                                |          |                      |                      |
| a) Inventories  | 10       | 12,89,34,184         | 12,10,58,042         |
| b) Trade Receivables                                    | 11       | 7,58,160             | 6,78,160             |
| c) Cash & Cash Equivalent                               | 12       | 53,03,227            | 38,91,649            |
| d) Short Term Loans & Advances                          | 13       | 1,77,34,422          | 38,32,937            |
|   |          | <b>15,27,29,993</b>  | <b>12,94,60,788</b>  |
| <b>Total</b>  |          | <b>23,14,95,481</b>  | <b>20,93,54,517</b>  |
| Corporate Information & Significant Accounting Policies | 1        |                      |                      |
| Notes forming part of Balance Sheet                     | 14       |                      |                      |
| Other Notes on Accounts                                 | 24       |                      |                      |

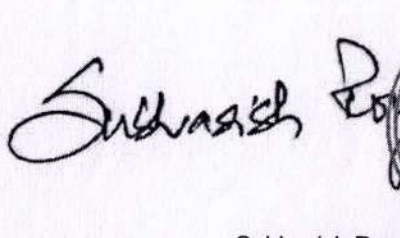

: Per our Report of even date  
For Subhasish Roy & Co.  
Chartered Accountants  
[FRN : 329791E]

On behalf of the Board

KALIM INFRASTRUCTURE (P) LTD.

  
Director

FIRDOUS KALIM  
Director  
DIN: 02091275

Subhasish Roy, Proprietor  
Membership No. : 308079  
UDIN : 23308079BHBPJF1166

KALIM INFRASTRUCTURE (P) LTD.

  
Director

TAUSIF KALIM  
Director  
DIN: 02697951



# KALIM INFRASTRUCTURE PRIVATE LIMITED

63,Rafi Ahmed Kidwai Road, Kolkata-700016

## Cash Flow Statement for the year ended March 31, 2023

| Particulars   | Current Year     | Previous Year      |
|---|------------------|--------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES:</b>                 |                  |                    |
| Profit before tax   | 43,65,519        | 34,78,472          |
| <b>Adjustments for :</b>                                    |                  |                    |
| Depreciation (including for prior period)                   | 4,60,736         | 5,53,724           |
| Provision for Gratuity                                      | -                |                    |
| Bad debts written off during the year                       | -                |                    |
| Profit on Disposal of Fixed Asset (Car)                     | -                |                    |
| Interest earned   | (16)             | -                  |
| Interest paid   | 31,758           | 1,07,371           |
| <i>Operating cash flows before working capital changes</i>  | 48,57,997        | 41,39,567          |
| <b>Movements in Working Capital:</b>                        |                  |                    |
| Increase/(Decrease) in trade payables                       | (25,19,076)      | (86,46,565)        |
| Increase/(Decrease) in other current liabilities            | 2,11,85,147      | 56,72,608          |
| Decrease/(Increase) in inventories                          | (78,76,142)      | (4,42,13,100)      |
| Decrease/(Increase) in trade receivables                    | (80,000)         | -                  |
| Decrease/(Increase) in short term loans and advances        | (1,39,01,485)    | 9,00,96,119        |
| Decrease/(Increase) in long term loans & advances           | 9,26,800         | (6,12,69,464)      |
| <b>Cash Generated from Operations</b>                       | 25,93,241        | (1,42,20,835)      |
| Income tax paid (net)                                       | (10,80,936)      | (16,35,000)        |
| <i>Net Cash flow from Operating Activities</i>              | 15,12,305        | (1,58,55,835)      |
| <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>                 |                  |                    |
| Purchase of fixed assets                                    | (2,59,295)       | (23,100)           |
| Sale of fixed assets  | -                | -                  |
| Loss on Revaluation of Fixed Asset (Car)                    | -                | -                  |
| Interest received   | 16.00            | -                  |
| <i>Net cash flow from investing activities</i>              | (2,59,279)       | (23,100)           |
| <b>CASH FLOW FROM FINANCING ACTIVITIES:</b>                 |                  |                    |
| Proceeds from fresh issue of equity shares                  | -                | -                  |
| Proceeds / (repayments) in respect of long term borrowings  | 1,90,310         | 82,89,941          |
| Interest Paid   | (31,758)         | (20,92,911)        |
| <i>Net cash flow from financing activities</i>              | 1,58,552         | 61,97,030          |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | <b>14,11,578</b> | <b>(96,81,905)</b> |
| Cash and cash equivalents at the beginning of the year      | 38,91,649        | 1,15,30,512        |
| Cash and cash equivalents at the end of the year            | 53,03,227        | 38,91,649          |
| <b>Net effect of cash and cash equivalents</b>              | <b>14,11,578</b> | <b>(76,38,863)</b> |
| Other notes on the financial statements                     | 24               |                    |

This cash flow has been prepared by the indirect method.

**See accompanying notes to financial statements**

: Per our Report of even date  
For Subhasish Roy & Co.  
Chartered Accountants  
[ FRN : 329791E]

Subhasish Roy



Subhasish Roy, Proprietor  
Membership No. : 308079  
UDIN : 23308079BHBPJF1166

On behalf of the Board  
KALIM INFRASTRUCTURE (P) LTD.

*(Signature)*  
Director

FIRDOUS KALIM

Director

DIN: 02091275

KALIM INFRASTRUCTURE (P) LTD.

*(Signature)*  
Director

TAUSIF KALIM

Director

DIN: 02697951

Kolkata,  
September 29, 2023



**KALIM INFRASTRUCTURE PVT. LTD.**  
63, Rafi Ahmed Kidwai Road, Kolkata-700016

**Notes forming part of the financial statements for the year ended March 31, 2023**

**Note : 1 : Corporate Information & Significant Accounting Policies**

**(A) Corporate Information**

M/S Kalim Infrastructure Private Limited (Company) is a Private company domiciled in India and incorporated under Companies Act, 1956. Company registered in India having its registered office at 63, Rafi Ahmed Kidwai Road, 2nd Floor, Park Street, Kolkata - 700 016 West Bengal, India. The company was registered on May 13, 2011 with Registrar of Companies Kolkata as a Private company limited by Shares. Firdous Kalim and Tausif Kalim are directors in the company and Share Holder also. Being a Private company its shares are not listed on any Stock Exchange. The company is engaged in the business of Infrastructure and Development Buildings. The business was commenced immediately after incorporation. The company conducts its business from its registered office at Kolkata and has several field offices throughout State of West Bengal.

**B. Significant Accounting Policies**

**i) Convention**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India, to comply with the Accounting Standards in accordance with Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

**ii) Basis of Accounting**

The financial statements have been compiled in accordance with the historical cost convention.

**iii) Usage of Estimates**

The financial statements require that the management makes estimates and assumptions that affect the reported amounts of income and expenses of the financial period, and the balances of assets and liabilities and the disclosures relating to contingent liabilities as on the date of finalization of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates are recognized in the financial period in which such variances materialize or are discovered.

**iv) Fixed Assets**

Tangible fixed assets are stated at cost of acquisition, net of GST Input where applicable, and inclusive of inward freight, other duties and taxes and incidental expenses related to acquisition, less accumulated depreciation and impairment.

Intangible assets are stated at cost of acquisition less accumulated amortisation and impairment losses.

Capital work in progress is stated at cost less impairment losses. Such expenditure include project site and pre-operative expenses which shall be allocated to project fixed assets (other than land) upon completion and commissioning of the plant or factory to be charged to revenue as may be decided by the Board at that time.

**v) Depreciation**

Depreciation on fixed assets is calculated in a manner that amortizes the cost of assets after commissioning over their estimated economic lives or lives as specified in Schedule-II of the Companies Act, 2013 by the written down value method.

Depreciation on intangible assets, including computer software, is calculated in a manner that amortizes the cost over an estimated useful economic life of 3 years from the date of acquisition by the written down value method in keeping with the methodology laid down in Schedule II of the Companies Act, 2013.

**vi) Impairment of assets**

An asset is considered to be impaired if the carrying amount of the asset exceeds its recoverable amount. Impaired assets are identified at the end of each year and the amount of carrying cost in excess of the recoverable amount is recognized as impairment loss, which is disclosed separately in the Statement of Profit & Loss. In the event of the actual recoverable amount being in excess of the estimates on which the calculations were based, the impairment losses are reversed in the Statement of Profit & Loss. Disclosures as required by AS-28 are made in the notes accompanying the account for such adjustments.

**vii) Investments**

Investments are stated at cost, less provision for other than temporary diminution.

**viii) Inventories**

Raw materials & Work in progress - At cost at material value by weighted average method or realizable value, whichever is lower.

Finished materials- at cost at material value plus allocable making charges, by weighed average method, or realizable value,

**ix) Income Recognition**

Sales revenues of products are disclosed at net of Service Tax.

Income from services is the total amount receivable by the Company for services rendered including reimbursement of expenses incurred on behalf of clients, net of tax, if any.

Incomes including interest from banks are considered on accrual basis.

Other incomes are considered on accrual basis to the extent feasible.

KALIM INFRASTRUCTURE (P) LTD.



Director



KALIM INFRASTRUCTURE (P) LTD.



Director



x) Purchases

Purchases of goods are disclosed at gross of Goods & Service Tax

xi) Employee benefits

Employee benefits are accounted for in accordance with AS-15 issued by the ICAI. The company has adopted the mandatory defined plans by which all known future liabilities are vested on such statutory or semi-government bodies.

In accordance with Indian regulations, employees of the company are entitled to receive benefits under the Provident Fund Act, 1952, and ESI medical benefits under the Employees' State Insurance Act, 1948. Accordingly, the employer's contributions are made to the statutory bodies by the company or arrangement are being made to implement them and the contribution of employees are deducted or being arranged to be deducted and deposited from their salary as applicable.

The liability in respect of gratuity is accounted for on accrual basis and is determined on the basis of the Company's obligation if all employees retire at the end of the accounting year.

xii) Foreign currency transactions

Transactions in foreign currency are translated at the exchange rate ruling on the date of transaction. Monetary assets and liabilities at the end of the accounting period, if any, are translated at or approximate to the rate of exchange as at the Balance Sheet date. All gains or losses arising out of exchange fluctuation are accounted for in the Statement of Profit & Loss for the year.

xiii) Accounting for Taxes

Current income tax expense comprises taxes on income from operations in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT), where applicable, paid in accordance to the tax laws, which give rise to future economic benefits in the form of adjustment of 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 the future economic benefit associated with it will flow to the company and the asset can be measured reliably.

Deferred taxation in respect of timing differences is accounted for in accordance with the requirements of Accounting Standard – 22 'Accounting for Taxes on Income'.

xvi) Cash Flow Statement

The Cash Flow Statement is prepared by the indirect method.

xv) Contingent Liabilities

All liabilities having a reasonable prospect of maturing and known up to a cut-off date are provided for in the financial statements. Other claims against the Company not acknowledged as debt are disclosed after a careful evaluation of the facts and legal aspects of the matter involved.

KALIM INFRASTRUCTURE (P) LTD.



Director



KALIM INFRASTRUCTURE (P) LTD.



Director



# KALIM INFRASTRUCTURE PVT. LTD.

63,Rafi Ahmed Kidwai Road, Kolkata-700016

Notes forming part of Financial Statements for the year ended March 31, 2023

(In Rupees)

|  |  | As on<br>31.03.2023 |  | As on<br>31.03.2022 |
|--|--|---------------------|--|---------------------|
| <b>2. Share Capital</b>                          |  |                     |  |                     |
| <b>i) Authorised Capital</b>                     |  |                     |  |                     |
| 200,000 Equity shares of Rs. 10/- each           |  | 20,00,000           |  | 20,00,000           |
|  |  | <b>20,00,000</b>    |  | <b>20,00,000</b>    |
| <b>ii) Issued, Subscribed &amp; Paid up</b>      |  |                     |  |                     |
| 10,000 equity shares Rs. 10/- each fully paid up |  | 1,00,000            |  | 1,00,000            |
|  |  | <b>1,00,000</b>     |  | <b>1,00,000</b>     |

Notes:

a) The Company has only one class of shares referred to as equity shares having par value of Rs. 10/- each.

b) The Company is eligible to declare and pay dividend in Indian Rupees. Dividend, if any, is required to be declared by the Board Of Directors and is subject to the approval of the shareholders at an Annual General Meeting.

c) Being a private limited company as defined in Section 2(68) of the Companies Act, 2013, the right of transfer of shares is restricted, as further mentioned in the Articles of Association of the company, and also the number of Members is restricted to two hundred persons and any invitation to the public to subscribe for any securities of the company is prohibited. These restrictions apply to all shareholders.

d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company. The distribution will be in proportion to the number of equity shares held by each shareholder.

e) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period :

| Equity Shares                             | As at 31st March 2023 |                 | As at 31st March 2022 |                 |
|---|-----------------------|-----------------|-----------------------|-----------------|
|   | No. of Shares         | Amount          | No. of Shares         | Amount          |
| At the beginning of the year              | 10000                 | 1,00,000        | 10000                 | 1,00,000        |
| Issued during the period                  | -                     | -               | -                     | -               |
| Redeemed or bought back during the period | -                     | -               | -                     | -               |
|   | <b>10000</b>          | <b>1,00,000</b> | <b>10000</b>          | <b>1,00,000</b> |

f) The details of shareholders holding more than 5% shares

| Name of the shareholders(Equity) | As at 31st March 2023 |                | As at 31st March 2022 |                |
|----------------------------------|-----------------------|----------------|-----------------------|----------------|
|                                  | No of shares          | % held         | No of shares          | % held         |
| Firdous Kalim                    | 7600                  | 76.00%         | 7600                  | 76.00%         |
| Tousif Kalim                     | 2400                  | 24.00%         | 2400                  | 24.00%         |
| <b>Total</b>                     | <b>10000</b>          | <b>100.00%</b> | <b>10000</b>          | <b>100.00%</b> |

g) In respect of the period of five years preceeding the Balance Sheet date, there were no share allotments without payment being received in cash or issue of bonus shares and also in respect of the preceeding year.

h) The company has not issued any further securities convertible in to equity or preference shares as on the Balance Sheet date and also in respect of the preceeding Balance Sheet date.

i) There are no amounts of calls unpaid , including calls unpaid by Directors or officers as on the Balance Sheet date and also in respect of the preceeding Balance Sheet date.

j) There are no amounts of forefited shares as on the Balance Sheet date and also in respect of the preceeding Balance Sheet date.

| Particulars  | 31.03.2023<br>(₹)  | 31.03.2023<br>(₹)  | 31.03.2022<br>(₹)  | 31.03.2022<br>(₹)  |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>3. RESERVE &amp; SURPLUS</b>                    |                    |                    |                    |                    |
| <b>Profit &amp; Loss A/c</b>                       |                    |                    |                    |                    |
| At the beginning of the year                       | 57,09,834          |                    | 33,33,908          |                    |
| Add: Profit for the year                           | 31,20,162          |                    | 23,75,926          |                    |
|  |                    | 88,29,996          |                    | 57,09,834          |
|  |                    | <b>88,29,996</b>   |                    | <b>57,09,834</b>   |
| <b>4. Long Term Borrowings</b>                     |                    |                    |                    |                    |
| <b>loans and advances from related parties :</b>   |                    |                    |                    |                    |
| Inter Corporate borrowings                         | 14,82,022          |                    | 14,05,551          |                    |
| Advances from Directors free of interest           | 13,26,774          |                    | 53,00,037          |                    |
| From others free of interest                       | 16,53,981          |                    | 22,67,664          |                    |
|  | <b>44,62,777</b>   | <b>44,62,777</b>   | <b>89,73,252</b>   | <b>89,73,252</b>   |
| Unsecured Borrowing for Car Loan from ICICI Bank   | -                  |                    | -                  |                    |
| Unsecured Borrowing for Car Loan from HDFC Bank    | -                  |                    | -                  |                    |
| Unsecured Borrowing for Car Loan from TATA Capital | -                  |                    | -                  |                    |
| Unsecured Borrowing from Others                    | 7,39,75,549        |                    | 6,92,74,764        |                    |
|  | <b>7,39,75,549</b> | <b>7,39,75,549</b> | <b>6,92,74,764</b> | <b>6,92,74,764</b> |
|  |                    | <b>7,84,38,326</b> |                    | <b>7,82,48,016</b> |

KALIM INFRASTRUCTURE (P) LTD.

*(Signature)*  
Director



KALIM INFRASTRUCTURE (P) LTD.

*(Signature)*  
Director



|  |                   |                     |                   |                     |
|--|-------------------|---------------------|-------------------|---------------------|
| <b>5. Trade Payables</b>   |                   |                     |                   |                     |
| Sundry Creditors   |                   | 2,01,89,411         |                   | 2,27,08,487         |
| Auditors Remuneration Payable  |                   | 1,40,000            |                   | 1,40,000            |
|  |                   | <b>2,03,29,411</b>  |                   | <b>2,28,48,487</b>  |
| <b>6. Other Current Liabilities</b>  |                   |                     |                   |                     |
| <b>Income received in Advance</b>  |                   |                     |                   |                     |
| Advance from Flat Buyers<br>[Net of CGST Rs. & SGST Rs. ]                                  |                   | 11,89,09,973        |                   | 9,71,26,273         |
| Retention Money Received   |                   | 1,97,052            |                   | 4,32,875            |
| Advance from debtors   |                   | -                   |                   | -                   |
|  |                   | <b>11,91,07,025</b> |                   | <b>9,75,59,148</b>  |
| <b>Other Payables</b>  |                   |                     |                   |                     |
| Unsecured Borrowing for Car Loan from ICICI Bank   |                   | 25,770              |                   | 25,770              |
| Unsecured Borrowing for Car Loan from HDFC Bank  |                   | 7,46,147            |                   | 7,46,147            |
| Unsecured Borrowing for Car Loan from TATA Capital   |                   | 11,76,160           |                   | 11,76,160           |
| TDS payable  |                   | 1,09,347            |                   | 32,591              |
| Interest on TDS Payable  |                   | -                   |                   | -                   |
| Interest on GST Payable  |                   | -                   |                   | 504                 |
| Late fees on GST Payable   |                   | -                   |                   | 900                 |
| CGST payable   |                   | 3,39,043            |                   | 2,47,544            |
| SGST payable   |                   | 3,39,043            |                   | 2,47,544            |
| Security Deposit refundable for Rent of Property   |                   | 5,51,700            |                   | 4,71,700            |
| P.Tax Payable  |                   | 31,170              |                   | 11,760              |
| Interest on P.Tax Payable  |                   | -                   |                   | -                   |
| Salary Payable   |                   | 2,54,587            |                   | 9,75,077            |
|  |                   | <b>35,72,967</b>    |                   | <b>39,35,697</b>    |
|  |                   | <b>12,26,79,992</b> |                   | <b>10,14,94,845</b> |
| <b>7. Short term provisions</b>  |                   |                     |                   |                     |
| Provision for Income Tax, net of Advance Income Tax (including TDS)<br>As per last account |                   | 9,53,335            |                   | 12,93,726           |
| Add: Provision for the year  |                   | 12,05,192           |                   | 9,96,000            |
|  |                   | 21,58,527           |                   | 22,89,726           |
| Add/ (Less) : Adjustments for past year  |                   | (40,165)            |                   | (1,06,546)          |
| Less: Self Assessment Tax paid for the earlier year  |                   | 9,93,500            |                   | 14,26,937           |
| Less : TDS & TCS receivable during the year  |                   | 87,436              |                   | 16,000              |
| Less : Advance Tax paid during the year  |                   | -                   |                   | -                   |
| Provision for income tax, net of advance tax for the year                                  |                   | <b>11,17,756</b>    |                   | <b>9,53,335</b>     |
| <b>Particulars</b>   | <b>31.03.2023</b> | <b>31.03.2023</b>   | <b>31.03.2022</b> | <b>31.03.2022</b>   |
|  | <b>(₹)</b>        | <b>(₹)</b>          | <b>(₹)</b>        | <b>(₹)</b>          |
| <b>8. Fixed Assets (As per Annex-I)</b>  |                   |                     |                   |                     |
| Gross Block  |                   | 1,12,78,153         |                   | 1,10,18,858         |
| Less: Depreciation   |                   | 97,82,483           |                   | 93,21,748           |
| Net Block  |                   | <b>14,95,670</b>    |                   | <b>16,97,110</b>    |
| <b>9. Long term Loans &amp; Advances</b>   |                   |                     |                   |                     |
| unsecured considered good  |                   |                     |                   |                     |
| a) Security Deposits:  |                   |                     |                   |                     |
| CESC Ltd. - for electricity  |                   | 1,67,555            |                   | 1,24,355            |
| <b>Other Loans and Advances</b>  |                   |                     |                   |                     |
| Unsecured Considered Doubtful  |                   | 3,12,43,737         |                   | 3,12,43,737         |
| Unsecured Considered Good  |                   | 4,58,58,527         |                   | 4,68,28,527         |
|  |                   | <b>7,71,02,264</b>  |                   | <b>7,80,72,264</b>  |
|  |                   | <b>7,72,69,819</b>  |                   | <b>7,81,96,619</b>  |
| <b>10. INVENTORIES</b>   |                   |                     |                   |                     |
| <b>Stock in Trade:</b>   |                   |                     |                   |                     |
| Building at Bidhan Nagar   |                   | 52,20,000           |                   | 52,20,000           |
| <b>Finished Stocks (Ready to sale Flats) :</b>   |                   |                     |                   |                     |
| Allimuddin Street  |                   | 80,16,400           |                   | 1,46,13,200         |
| Bedford Lane   |                   | 1,03,50,000         |                   | 1,03,50,000         |
| Rupnarayanpur  |                   | 2,52,65,500         |                   | 2,63,58,648         |
|  |                   | <b>4,36,31,900</b>  |                   | <b>5,13,21,848</b>  |
| <b>Work In Progress :</b>  |                   |                     |                   |                     |
| Civil work in Progress at Rupnarayanpur  |                   | 2,41,68,118         |                   | 1,02,08,136         |
| Civil work in Progress at Bedford Lane   |                   | -                   |                   | -                   |
| Land at Ripon Street   |                   | 4,21,12,784         |                   | 4,21,12,784         |
| Civil work in Progress at Ripon Street   |                   | 1,13,35,750         |                   | 97,93,040           |
| Civil work in Progress at Karl Markx Sarani  |                   | 19,040              |                   | -                   |
| Other Stock at site - Allimuddin Street  |                   | -                   |                   | -                   |
| Other Stock at site - Bidhan Nagar   |                   | 21,46,938           |                   | 19,57,191           |
|  |                   | <b>7,97,82,630</b>  |                   | <b>6,40,71,151</b>  |
| <b>Raw Materials :</b>   |                   |                     |                   |                     |
| Cement   |                   | 19,074              |                   | 1,19,168            |
| Steel  |                   | 1,67,780            |                   | 92,600              |
| Bricks   |                   | 1,12,800            |                   | 28,325              |
| Stone Chips  |                   | -                   |                   | 33,950              |
| Sands  |                   | -                   |                   | 1,71,000            |
|  |                   | <b>2,99,654</b>     |                   | <b>4,45,043</b>     |
|  |                   | <b>12,89,34,184</b> |                   | <b>12,10,58,042</b> |
| <b>11. TRADE RECEIVABLES</b>   |                   |                     |                   |                     |
| Sadab Alam (Lilli Bhai - Bedford)  | 4,71,960          |                     | 4,71,960          |                     |
| ACC INDIA PVT LTD  | 3,000             |                     | 3,000             |                     |
| NARBHERAM POWER & STEEL PVT LTD  | -                 |                     | 2,03,200          |                     |
| Neshat Kalim (Rent)  | 2,83,200          |                     | -                 |                     |
|  |                   | <b>7,58,160</b>     |                   | <b>6,78,160</b>     |
|  |                   | <b>7,58,160</b>     |                   | <b>6,78,160</b>     |

KALIM INFRASTRUCTURE (P) LTD.

Director



KALIM INFRASTRUCTURE (P) LTD.

Director



| <b>12. CASH &amp; CASH EQUIVALENT</b>  |                   |                    |                   |                   |
|--|-------------------|--------------------|-------------------|-------------------|
| Cash at Bank   |                   |                    |                   |                   |
| Bombay Mercantile Co-Operative Bank Ltd  | 5,46,353          |                    | 2,60,725          |                   |
| Axis Bank  | 2,49,514          |                    | -                 |                   |
| IDBI BANK  | 8,87,632          |                    | 21,25,324         |                   |
| State Bank of India (Asansol)  | 9,08,157          |                    | 2,25,141          |                   |
| State Bank of India ( Kolkata )  | -                 | 25,91,656          | -                 | 26,11,190         |
| Cash in hand   |                   | 27,11,571          |                   | 12,80,459         |
|  |                   | <b>53,03,227</b>   |                   | <b>38,91,649</b>  |
|  | <b>31.03.2023</b> | <b>31.03.2023</b>  | <b>31.03.2022</b> | <b>31.03.2022</b> |
|  | (₹)               | (₹)                | (₹)               | (₹)               |
| <b>13. Short Term Loans and Advances</b>   |                   |                    |                   |                   |
| Capital Advances   |                   |                    |                   |                   |
| IGST Tax Credit  |                   | 428                |                   | 428               |
| CGST Tax Credit  |                   | 3,04,460           |                   | 2,02,352          |
| SGST Tax Credit  |                   | 3,04,460           |                   | 2,02,352          |
|  |                   | <b>6,09,348</b>    |                   | <b>4,05,132</b>   |
| <u>Loans &amp; Advances</u>  |                   |                    |                   |                   |
| Advances to suppliers of raw materials & Labours   |                   | 1,71,25,074        |                   | 34,27,805         |
| Unsecured Considered Good  |                   | -                  |                   | -                 |
|  |                   | 1,71,25,074        |                   | 34,27,805         |
| <u>Other Loans and Advances</u>  |                   |                    |                   |                   |
| Unsecured Considered Doubtful  |                   | -                  |                   | -                 |
| Unsecured Considered Good  |                   | -                  |                   | -                 |
|  |                   | -                  |                   | -                 |
|  |                   | <b>1,77,34,422</b> |                   | <b>38,32,937</b>  |
| Includes amounts due from  |                   |                    |                   |                   |
| Director   |                   |                    | 16,09,974         | 69,50,000         |
| Other officers of the company  |                   |                    | Nil               | Nil               |
| Firm in which any Director is a partner  |                   |                    | Nil               | Nil               |
| Private company in which any Director is a Director or a member  |                   |                    | 19,06,452         | 36,06,452         |
| <b>14. Notes on Balance Sheet:</b>   |                   |                    |                   |                   |
| <b>A. Contingent liabilities and commitments</b>   |                   |                    |                   |                   |
| Claims against the company not acknowledged as debt  |                   |                    | Nil               | Nil               |
| Gurantees  |                   |                    | Nil               | Nil               |
| Other money for which the company is cintingently liable   |                   |                    | Nil               | Nil               |
| Estimated amount of contracts remaining to be executed on capital and not provided for   |                   |                    | Nil               | Nil               |
| Uncalled liabilities on shares and other investments partly paid   |                   |                    | Nil               | Nil               |
| Other commitments  |                   |                    | Nil               | Nil               |
| <b>B. Proposed Dividend</b>  |                   |                    |                   |                   |
| Amount of dividend proposed to be distributed to the equity shareholders   |                   |                    | Nil               | Nil               |
| Related amount per share of Rs.10 each fully paid up   |                   |                    | Nil               | Nil               |
| Note: the company doesn't have and preference shares   |                   |                    |                   |                   |
| <b>C. Security issued for specific purpose</b>   |                   |                    | Nil               | Nil               |
| <b>D. Realization value of assets other than fixed assets &amp; non-current investments</b>  |                   |                    |                   |                   |
| In the opinion of the Board, the realizable value in respect of any of the assets (other than fixed assets and non-current investments) are at least equal to the amount disclosed in the Balance Sheet.   |                   |                    |                   |                   |
| <b>E. Confirmation of balances</b>   |                   |                    |                   |                   |
| The outstanding balances as on 31 <sup>st</sup> March, 2022, in respect of trade receivables, loans & advances, trade payables and current liabilities are subject to confirmation / reconciliation from the respective parties. Minor adjustments, if any, arising out of such reconciliation shall be accounted as and when such reconciliation is completed. However, the management does not expect any material variance. |                   |                    |                   |                   |
| <b>F. Compliance of Schedule III attached to the Companies Act, 2013.</b>  |                   |                    |                   |                   |
| The financial statements have been prepared in accordance with the requirements of Schedule III attached to the Companies Act, 2013. Items mentioned in the said Schedule but having no value in respect of the company for the current as well as the previous year or not relevant to its nature or activities have been omitted to avoid superfluous detail.  |                   |                    |                   |                   |

KALIM INFRASTRUCTURE (P) LTD.

*[Signature]*  
Director



KALIM INFRASTRUCTURE (P) LTD.

*[Signature]*  
Director



## KALIM INFRASTRUCTURE PVT. LTD.

63,Rafi Ahmed Kidwai Road, Kolkata-700016

Notes forming part of Financial Statements for the year ended March 31, 2023

| Particulars   | 31.03.2023<br>(₹) | 31.03.2023<br>(₹)  | 31.03.2022<br>(₹) | 31.03.2022<br>(₹)    |
|---|-------------------|--------------------|-------------------|----------------------|
| <b>15. Revenue From Operation &amp; Other Income</b>  |                   |                    |                   |                      |
| Sales of Flats & Amenities<br>[Net of CGST Rs. & SGST Rs. ]<br>[Includes GST, Non GST (Ready to move property) &<br>Service tax regime sales] |                   | 2,24,69,680        |                   | 1,65,54,405          |
| Other Income-Flat booking cancelation charges   |                   | 22,321             |                   | 500                  |
| Liability Written Off   |                   | -                  |                   | -                    |
| Other Income-Establishment Charges<br>[Net of CGST Rs. Nil & SGST Rs. Nil]  |                   | -                  |                   | -                    |
| Other Income-Discout  |                   | 13,945             |                   | 3,222                |
| Other Income-Interest   |                   | 16                 |                   | -                    |
| Other Income-Rent<br>[Net of CGST Rs. & SGST Rs. ]  |                   | 4,80,000           |                   | 4,00,000             |
| Other Income-Profit on Disposal of Fixed Assets (Car)   |                   | -                  |                   | -                    |
|   |                   | <b>2,29,85,962</b> |                   | <b>1,69,58,127</b>   |
| <b>16. Purchase</b>   |                   |                    |                   |                      |
| Purchase of Construction Materials<br>[Net of CGST Rs. Nil & SGST Rs. Nil ]<br>(Cost of RM & Stores consumed)                                 |                   | 1,12,65,492        |                   | 1,33,76,678          |
| Purchase of Land for Construction as stock in trade   |                   | -                  |                   | -                    |
|   |                   | <b>1,12,65,492</b> |                   | <b>1,33,76,678</b>   |
| <b>17. Changes in Inventories</b>   |                   |                    |                   |                      |
| Inventory at the beginning of the year  |                   | 12,10,58,042       |                   | 11,01,07,822         |
| Less: Inventory at the closing of the year  |                   | 12,89,34,184       |                   | 12,10,58,042         |
|   |                   | <b>(78,76,142)</b> |                   | <b>(1,09,50,220)</b> |
| <b>18. Employees Benefit Expenses</b>   |                   |                    |                   |                      |
| Directors' salary   |                   | 2,40,000           |                   | 2,40,000             |
| Salary, Wages, Bonus etc.   |                   | 29,70,994          |                   | 19,09,814            |
| Project Labour Contract<br>[Net of CGST Rs. Nil & SGST Rs. Nil ]  |                   | 64,97,908          |                   | 48,30,581            |
|   |                   | <b>97,08,902</b>   |                   | <b>69,80,395</b>     |
| <b>19. Finance Cost</b>   |                   |                    |                   |                      |
| Interest for Loan   |                   | -                  |                   | -                    |
| Interest for delayed statutory payments   |                   | 24,608             |                   | 86,841               |
| Reverse Charge on Services Under GST  |                   | -                  |                   | -                    |
| Late fee on GST & Other statutory payments  |                   | 7,150              |                   | 20,530               |
|   |                   | <b>31,758</b>      |                   | <b>1,07,371</b>      |
| <b>20. Depreciation &amp; Amortisation Expenses</b>   |                   |                    |                   |                      |
| Depreciation (As per Annex-I)   |                   | 4,60,736           |                   | 5,53,724             |
|   |                   | <b>4,60,736</b>    |                   | <b>5,53,724</b>      |
| <b>21. Other Expenses</b>   |                   |                    |                   |                      |
| Commission Paid   |                   | -                  |                   | -                    |
| Freight   |                   | 99,034             |                   | 1,04,859             |
| Loading & Unloading Charges   |                   | 11,610             |                   | 23,611               |
| Power & Fuel  |                   | 14,544             |                   | 36,972               |
| Printing & Stationery   |                   | 64,750             |                   | 42,391               |
| Site Expenses   |                   | 18,52,896          |                   | 16,32,934            |
| Conveyance Expenses   |                   | 2,631              |                   | 2,750                |
| Rabish Shifting Charges   |                   | -                  |                   | 43,200               |
| Labour Welfare Charges  |                   | 1,02,347           |                   | 64,177               |
| Pest Control Service  |                   | -                  |                   | 10,450               |
| Sales Promotion activites Expenses  |                   | 4,51,237           |                   | 1,40,490             |
| Tenant Rehabilitation Expenses  |                   | -                  |                   | 5,000                |
| Communication Expenses  |                   | 8,391              |                   | 32,152               |
| Repair & Maintenance  |                   | 44,973             |                   | 26,440               |
| Rates & Taxes   |                   | 37,278             |                   | -                    |
| Bank Charges  |                   | 18,470             |                   | 3,689                |
| Office Expenses   |                   | 42,574             |                   | 27,487               |
| Architectural Fee(Civil Work) - Technical Fees  |                   | 6,06,168           |                   | 3,00,000             |
| Utility Charges   |                   | 44,070             |                   | 51,577               |
| Travelling Expenses   |                   | 19,870             |                   | 71,702               |
| Web Maintenance Charges   |                   | 1,52,883           |                   | 25,724               |
| Survey Expenses   |                   | 23,600             |                   | 18,160               |
| Water Supply Service Charges  |                   | 23,805             |                   | 18,900               |
| ROC Filing charges  |                   | 29,168             |                   | -                    |
| Electricity Charges   |                   | 4,22,517           |                   | 6,59,042             |
| Lift Installation Charges   |                   | 8,08,081           |                   | -                    |
| Client Entertainment (Hotel Expenses)   |                   | 78,800             |                   | -                    |
| Auditor Remuneration  |                   | 70,000             |                   | 70,000               |
|   |                   | <b>50,29,697</b>   |                   | <b>34,11,707</b>     |

KALIM INFRASTRUCTURE (P) LTD.

  
Director



KALIM INFRASTRUCTURE (P) LTD.

  
Director



|  |              |                     |               |                     |
|--|--------------|---------------------|---------------|---------------------|
| <b>22. Earnings per share</b>  |              |                     |               |                     |
| Profit after tax attributable to shareholders [ Rs.]   |              | 31,46,957           |               | 23,75,926           |
| Weighted average number of equity shares [ numbers]  |              | 10,000              |               | 10,000              |
| Earnings per share - basic [ Rs.]  |              | 314.70              |               | 237.59              |
| Earnings per share - diluted [ Rs.]  |              | 314.70              |               | 237.59              |
| Nominal value of an equity share [Rs.]   |              | 10.00               |               | 10.00               |
| <b>23. Notes forming part of Profit &amp; Loss Account</b>   |              |                     |               |                     |
| (A) CIF Value of Imports   |              | Nil                 |               | Nil                 |
| (B) Expenditure in foreign currency  |              | Nil                 |               | Nil                 |
| (C) Details of imported & indigenous raw materials, spares and components consumed & percentage thereof  |              |                     |               |                     |
| Indigenous   |              | 1,12,65,492<br>100% |               | 1,33,76,678<br>100% |
| (D) Earnings in foreign currency   |              | Nil                 |               | Nil                 |
| <b>24. Other Notes on Financial Statements</b>   |              |                     |               |                     |
| <b>(A) Segmental Reporting Policy</b>  |              |                     |               |                     |
| The Company is presently engaged in the single segment under a single geographical secondary segment of India.   |              |                     |               |                     |
| <b>(B) Related Party Disclosures</b>   |              |                     |               |                     |
| Information in accordance with the requirements for the Accounting Standard - 18 on Related Party Disclosures issued by The Institute of Chartered Accountants of India: |              |                     |               |                     |
| i) Transactions with associates during the year  |              |                     |               |                     |
|  |              | Amount in Rupees    |               |                     |
| Name of associate enterprises & nature of transactions   | Current Year |                     | Previous Year |                     |
|  | Debit        | Credit              | Debit         | Credit              |
| <b>New Nesha Construction</b>  |              |                     |               |                     |
| Finance received   |              | -                   |               | -                   |
| Finance repaid   |              | -                   |               | -                   |
| Outstanding Balance  | 17,843       | -                   | 17,843        | -                   |
| <b>Vighnaraja Realtors Pvt. Ltd.</b>   |              |                     |               |                     |
| Finance received   |              | 28,00,000.00        |               | 22,19,400.00        |
| Finance Given  | 11,00,000    |                     | 6,12,200      |                     |
| Outstanding Balance  | 18,96,452    | -                   | 35,96,452     | -                   |
| <b>Kalim Infracon</b>  |              |                     |               |                     |
| Finance Given  |              | -                   |               | -                   |
| Finance repaid   |              | -                   |               | -                   |
| Outstanding Balance  |              | -                   | 2,50,000      |                     |
| <b>Kalim Global Commercial Motor Pvt. Ltd.</b>   |              |                     |               |                     |
| Finance received   |              | -                   |               | -                   |
| Finance repaid   | 30,000       | -                   | 4,67,700      | -                   |
| Outstanding Balance  | 30,000       | -                   |               | -                   |
| <b>Kalim Housing Pvt. Ltd.</b>   |              |                     |               |                     |
| Finance received   |              | -                   |               | 15,570              |
| Finance repaid   |              | -                   | 15,570        |                     |
| Outstanding Balance  |              | -                   |               | -                   |
| <b>Kalim Corporate Pvt. Ltd.</b>   |              |                     |               |                     |
| Finance received   |              | -                   |               | -                   |
| Finance repaid   |              | -                   | 10,000        |                     |
| Outstanding Balance  | 10,000       |                     | 10,000        |                     |
| <b>Kalim Estates</b>   |              |                     |               |                     |
| Finance received   |              | 3,10,831            |               | 18,07,551           |
| Finance repaid   | 2,48,240     |                     | 4,02,000      |                     |
| Outstanding Balance  |              | 14,82,022           |               | 14,05,551           |
| <b>Hsuing Brothers Tannery</b>   |              |                     |               |                     |
| Finance received   |              | 13,90,000           |               | 6,36,000            |
| Finance repaid   | 20,03,683    |                     |               |                     |
| Outstanding Balance  |              | 16,53,981           |               | 33,67,664           |
| <b>Samia Real Estates</b>  |              |                     |               |                     |
| Finance received   |              | -                   |               | -                   |
| Finance repaid   | 1,85,57,323  |                     | 46,43,085     |                     |
| Outstanding Balance  | 1,51,75,688  |                     |               | 22,71,534           |
| <b>Neshat Kalim (Additional Director)</b>  |              |                     |               |                     |
| Finance received   |              | 11,00,000           |               |                     |
| Finance Given  |              | -                   | 11,00,000     |                     |
| Rent Receivable  | 2,83,200     |                     |               |                     |
| Outstanding Balance  | 2,83,200     |                     | 11,00,000     |                     |
| <b>ALAMEER VENTURES</b>  |              |                     |               |                     |
| Finance Given  |              | -                   |               | -                   |
| Finance repaid   |              | -                   |               | -                   |
| Outstanding Balance  | 69,50,000    |                     | 69,50,000     |                     |
| Amount in Rupees   |              |                     |               |                     |
| ii) Transactions with key management personnel and their relatives during the year   |              |                     |               |                     |
| Particulars  | Current Year |                     | Previous Year |                     |
|  | Debit        | Credit              | Debit         | Credit              |
| Directors' remuneration  | 2,40,000     |                     | 2,40,000      |                     |
| Salary to relative of Director   |              |                     |               |                     |
| Other fees to relative of Director   |              |                     |               |                     |
| Other Receivable (Rent)  |              | 2,83,200            |               |                     |
| Finance given to relative of Director  |              |                     | 11,00,000     |                     |
| Finance received from Directors  |              | 58,33,646           |               | 15,09,230           |
| Finance repaid to Directors  | 76,24,400    |                     | 93,52,075     |                     |
| Outstanding Balance  |              | 16,09,974           |               | 53,00,037           |

KALIM INFRASTRUCTURE (P) LTD.

*[Signature]*  
Director



KALIM INFRASTRUCTURE (P) LTD.

*[Signature]*  
Director



iii) Notes:

a) Disclosures in respect of related parties have been made where in the opinion of the management such separate disclosure is necessary for an understanding of the effects of the related party transactions.

b) Provision for doubtful debts from related parties – 69,50,000/- [P.Y.-69,50,000].

c) Amount written off or written back during the year in respect of debts due from or to related parties – nil [P.Y.-nil].

**(C) SMC**

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, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to that category.

**(D) Foreign exchange Inflow and Outflow**

There was no Foreign exchange inflow & outflow during the Financial Year, but there was Foreign exchange outflow of Rs. 16,848,208/- made to JEDI RECYCLE RESOURCCES of CHINA as payment of taxes and processing fees of a loan application during the financial year 2018-19 and Foreign exchange outflow - Rs. 14,395,529/- to NINGBO TWO BIRDS INDUSTRIES LTD. of CHINA for the same reason as per FORM-15CA filed to the I.T. department during the financial year 2017-18 & 2018-19.

**(E) Negative figures**

Negative figures have been disclosed within brackets.

**(F) Previous Year figures**

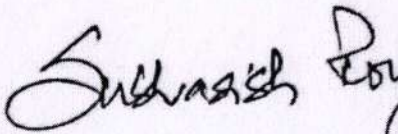

Previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary to correspond with the figures of the current year's classification and disclosure.

**(G) Special notes over current pandemic situation**

The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The nationwide lockdown ordered by the Governments has resulted in significant reduction in economic activities and also the business operation of the company in terms of sales. The management has considered the possible effects that may result from the pandemic on the carrying amount of receivables including contract assets, goodwill, intangibles, inventories, investments, debtors and loans given to various parties. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of these assets. However, the management will continue to closely monitor any material changes to future economic conditions.

: Per our Report of even date  
For Subhasish Roy & Co.  
Chartered Accountants  
[ FRN : 329791E]

On behalf of the Board

Subhasish Roy, Proprietor  
Membership No. : 308079  
UDIN : 23308079BHBPJF1166

KALIM INFRASTRUCTURE (P) LTD.

  
Director

FIRDOUS KALIM  
Director  
DIN: 02091275

KALIM INFRASTRUCTURE (P) LTD.

  
Director

TAUSIF KALIM  
Director  
DIN: 02697951

Kolkata,  
September 29, 2023



**KALIM INFRASTRUCTURE PRIVATE LIMITED**  
63, Rafi Ahmed Kidwai Road, Kolkata-700016

Annexure-I

**FIXED ASSETS**

2020-21

| SI No | Item                | Gross Block        |                                |                                  |  | Depreciation      |                              |                 |                                       | Net Block                         |                                |                   |
|-------|---------------------|--------------------|--------------------------------|----------------------------------|--|-------------------|------------------------------|-----------------|---------------------------------------|-----------------------------------|--------------------------------|-------------------|
|       |                     | As at<br>01.04.22  | Addition<br>during the<br>Year | DELETION<br>/SALES<br>/TRANSFERS | Gross<br>Block Total as<br>at 31.03.23 | As on<br>31.03.22 | Prior Period<br>Depreciation | For the<br>year | On SALES /<br>DISPOSAL /<br>TRANSFERS | Total<br>Depreciation<br>31.03.23 | Net Block<br>As at<br>31.03.23 | As at<br>31.03.22 |
| 1     | Motor Car           | 94,28,497          | -                              | -                                | 94,28,497                              | 82,39,807         | -                            | 3,07,716        | -                                     | 85,47,523                         | 8,80,974                       | 11,88,690         |
| 2     | Office Furniture    | 2,33,906           | -                              | -                                | 2,33,906                               | 2,05,177          | -                            | 7,437           | -                                     | 2,12,614                          | 21,292                         | 28,729            |
| 3     | Office Equipments   | 2,55,920           | 43,175                         | -                                | 2,99,095                               | 2,05,789          | -                            | 21,460          | -                                     | 2,27,249                          | 71,846                         | 50,131            |
| 4     | Plant & Machinery   | 8,03,695           | 34,060                         | -                                | 8,37,755                               | 3,90,388          | -                            | 79,533          | -                                     | 4,69,921                          | 3,67,834                       | 4,13,307          |
| 5     | Computer            | 2,96,840           | 1,82,060                       | -                                | 4,78,900                               | 2,80,587          | -                            | 44,589          | -                                     | 3,25,176                          | 1,53,724                       | 16,253            |
|       | <b>TOTAL</b>        | <b>1,10,18,858</b> | <b>2,59,295</b>                | <b>-</b>                         | <b>1,12,78,153</b>                     | <b>93,21,748</b>  | <b>-</b>                     | <b>4,60,736</b> | <b>-</b>                              | <b>97,82,483</b>                  | <b>14,95,670</b>               | <b>16,97,110</b>  |
|       | Previous Year (Rs.) | 1,09,21,568        | 97,290                         | -                                | 1,10,18,858                            | 87,68,024         | -                            | 5,53,724        | -                                     | 93,21,748                         | 16,97,110                      | 21,53,544         |

KALIM INFRASTRUCTURE (P) LTD.

*[Signature]*

Director



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*[Signature]*

Director