

**SARALA NIRMAN PRIVATE LIMITED**

CIN : U45400WB2010PTC151112

10-B, Paddapukur Road Kolkata-700020

**BALANCE SHEET AS AT MARCH 31, 2023**(in Rs. hundreds)  
As at  
March 31, 2022

	Notes	As at March 31, 2023	As at March 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	1,000	1,000
Reserves and surplus	4	(51,865)	(13,409)
		<u>(50,865)</u>	<u>(12,409)</u>
<b>Non-current liabilities</b>			
Long-term borrowings	5	1,65,885	1,40,960
Other long term liabilities	6	3,250	3,250
		<u>1,69,135</u>	<u>1,44,210</u>
<b>Current liabilities</b>			
Short-term borrowings	7	8,956	7,988
Trade payables	8	502	642
Other current liabilities	9	3,53,897	3,28,457
Short-term provisions	10	-	1,372
		<u>3,63,355</u>	<u>3,38,459</u>
<b>TOTAL</b>		<u><u>4,81,625</u></u>	<u><u>4,70,260</u></u>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<u>Property, plant and equipments and Intangible assets</u>			
Property, plant and equipments	11	3,902	3,855
Non-current investments	12	1,687	1,687
Long-term loans and advances	13	95,645	95,645
Other non-current assets	14	466	466
		<u>1,01,700</u>	<u>1,01,653</u>
<b>Current assets</b>			
Inventories	15	2,39,188	2,31,720
Trade receivables	16	9,858	9,676
Cash and cash equivalents	17	2,470	15,428
Short-term loans and advances	18	1,28,409	1,11,783
		<u>3,79,925</u>	<u>3,68,607</u>
<b>TOTAL</b>		<u><u>4,81,625</u></u>	<u><u>4,70,260</u></u>
Significant Accounting Policies	2		
See accompanying Notes to the Financial Statements	1 - 32		

The notes referred to above form an integral part of these accounts.

In terms of our report of the even date annexed hereto:

**For VIRENDRA SURANA & CO.**

Chartered Accountants

Firm Registration No. 319179E

For Sarala Nirman Private Limited

SARALA NIRMAN PVT. LTD.

Sanchita Adhikary

Sanchita Adhikary

Director

DIN: 02897937

SARALA NIRMAN PVT. LTD.

Rohan Adhikary

Rohan Adhikary

Director

DIN: 07180271

**M. K. Sukhani**

Partner

Membership No. 059988

Place: Kolkata

Date: September 6, 2023