

ANNUAL REPORT
FOR THE YEAR 2021 - 2022

NAVYUG MULTICON
PRIVATE LIMITED

Prepared By

S. K. Patodia & ASSOCIATES

Chartered Accountants

16, Strand Road, "Diamond Heritage"

7th, Floor, Suite No.- 708

Kolkata - 700 001

NAVYUG MULTICON PVT. LTD.

CIN NO. U70109WB2012PTC183898

"Arsuday Building", 4th Floor,
63/3B Sarat Bose Road,
Kolkata- 700025.
Ph. No. : 091-033-2475-6027
Fax No.: 091-033-2474-3719
E-Mail: navyugreality2014@gmail.com
manishmourya6888@gmail.com
Website :www.tirupatigroup.info

Director Reports

Dear Members,

Navyug Multicon Private Limited
CIN NO. U70109WB2012PTC183898

63/3B, Sarat Bose Road, Arsuday 4th Floor
Kolkata – 700025
Ph No.- 9932721365
Email Id – tirupati_vessel@rediffmail.com

Your Director's have pleasure in presenting the AY: 2022-23 Annual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2022.

1. FINANCIAL RESULTS:

The Highlights of the financial results of the Company for the year ended March 31, 2022:

Particulars	Amt. in Rs.	
	Year Ended 31 st March, 2022	Year Ended 31 st March, 2021
<u>Income:</u>		
Income from Operation	-	-
Other Income	-	-
Total Income	-	-
<u>Expenditure:</u>		
Less: Operating & Other Expenses	1,82,333	3,52,089
Profit before Depreciation, Finance Costs and Tax	(1,82,333)	(3,52,089)
Less: Depreciation	-	-
Less: Finance Costs	-	-
Profit before Tax	(1,82,333)	(3,52,089)
Less Provision for Taxes		
Less Current Tax expense for Current Year	-	-
Less Deferred Tax	-	-
Profit after Tax	(1,82,333)	(3,52,089)
Amount available for appropriation		
<u>Appropriations:</u>		
• Transfer to General Reserve		
• Proposed Dividend		
• Dividend Distribution Tax		
Surplus carried to Balance Sheet	(1,82,333)	(3,52,089)
Surplus brought forward from the previous year	(15,45,153)	(11,93,064)



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Total Balance in Profit and Loss Accounts	(17,27,486)	(15,45,153)
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2. COMPANY'S PERFORMANCE:

The company has incurred loss of Rs. 1,82,333. Your Company is undertaking active efforts towards accelerating the growth speed and is optimistic about better performance in the future.

3. DIVIDEND:

No Dividend was declared for the current financial year due to conservation of Profits.

During the year, the Board of Directors has considered it prudent not to recommend any dividend for the financial year under review.

4. SHARE CAPITAL OF THE COMPANY:

During the year under review, the Company has not issued any shares with differential voting rights nor granted any stock neither options nor sweat equity.

The details of authorized and paid-up equity/Preference shares of the Company are as follows:

Particulars	As at March 31, 2022	As at March 31, 2021
Authorised Capital		
9,00,000 Equity Shares of Rs. 10 each	9,00,000	9,00,000
Issued, Subscribed and Paid up Capital		
1,40,000 Equity Shares of Rs. 10 each fully paid up	1,40,000	1,40,000
Total	1,40,000	1,40,000

5. BRIEF DESCRIPTION OF THE COMPANYS' AFFAIRS:

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

6. DEPOSITS:

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

7. TRANSFER TO RESERVE:

Due to in the financial year, no amount is proposed to be transferred to the General Reserve.

The Board of the company has not transferred any amount to its reserves during the financial

8. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:



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

9. CONSOLIDATED FINANCIAL STATEMENTS:

Company doesn't have any subsidiaries/ Joint Venture/ Associate Company so there is no need to prepare consolidated financial statement

10. INTERNAL FINANCIAL CONTROL:

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

11. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP):

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

12. MEETINGS OF BOARD OF DIRECTORS:

Four Board Meetings were held during the Financial Year ended March 31, 2022 i.e. (Dates of Board Meetings). The maximum gap between any two Board Meetings was less than one Hundred and Twenty days.

The names of Director of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2021-22
Mrs. Usha Agarwal	4
Mrs. Nilisha Agarwal	4

13. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts for the year ended March 31, 2022, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit of the Company for the year ended on that date.



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- (c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (d) The Directors have prepared the annual accounts on a 'going concern' basis.
- (e) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

14. AUDITOR:

S K Patodia & Associates (FRN. 112723W) Chartered Accountants, appointed as Statutory Auditor of your Company at the Annual General Meeting held on September, 30 2021 for a term of five consecutive years. As per the provision of section 139 of the Companies Act, 2013 the appointment of auditor is required to be ratified by Members at every Annual General Meeting.

15. BOARD'S COMMENT ON THE AUDITOR'S REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

16. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENT:

The Company has not made any Investment, given guarantee and securities during the year under review. Therefore no need to comply provisions of section 186 of Companies Act, 2013.

17. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year ended 31st March, 2022 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

18. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions Corporate Social Responsibility is not applicable to the company.

19. EXTRACT OF ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE 'A'.

20. PARTICULARS OF EMPLOYEES:



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The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

21. RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy, risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

22. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2021-22.

23. MATERIAL CHANGES AND COMMITMENTS BETWEEN THE DATE OF THE BOARD REPORT AND END OF THE FINANCIAL YEAR:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

24. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

25. ENVIRONMENT AND POLLUTION CONTROL:

The Company has been taking adequate steps to control pollution and protect the environment and has been securing necessary approvals from the concerned authorities time to time.

Place: Kolkata
Date: September 07,2022

FOR NAVYUG MULTICON PVT LTD.
NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director
Usha Agarwal

Director
DIN No. : 00592100

Nilisha Agarwal
Director
Nilisha Agarwal

Director
DIN No. : 0268279



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Annexure - I to Directors' Report

Form No MGT - 9

EXTRACT OF ANNUAL RETURN

[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I REGISTRATION AND OTHER DETAILS	
i) CIN	: U70109WB2012PTC183898
ii) Registration Date	: 18/07/2012
iii) Name of Company	: Navyug Multicon Pvt. Ltd.
iv) Category / Sub-Category of Company	: Private Company/Limited by Shares
v) Address of Registered Office and Contact details	: Arsuday Building ⁴ th floor, 63/3B, Sarat Bose Road, Kolkata-700025
vi) Whether listed company	: UNLISTED
vii) Name, Address and Contact details of Registrar and Transfer Agent, if any	: N. A.
II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY	
All the business activities contributing 10% or more of the total turnover of the company	:
III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES	
	: NIL
IV SHARE HOLDING PATTERN (EQUITY SHARE CAPITAL BREAKUP AS PERCENTAGE OF TOTAL EQUITY)	
i) Category-wise Share Holding	: As per Attachment - A
ii) Shareholding of Promoters	: As per Attachment - B
iii) Change in Promoters' Shareholding	: As per Attachment - C
iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)	: As per Attachment - D
v) Shareholding of Directors and Key Managerial Personnel:	: As per Attachment - E
V INDEBTEDNESS	
Indebtedness of the company including interest outstanding /accrued but not due for payment	: As per Attachment - F
VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL	
a) Remuneration to Managing Director, Whole Time Directors and / or Manager	: NIL
b) Remuneration to Other directors	: NIL
c) Remuneration to Key Managerial Personnel other than MD/Manager/WTD	: NIL
VII PENALTIES/PUNISHMENT/COMPUNDING OF OFFENCES	
	: NIL



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Attachment- A

V. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2021]				No. of Shares held at the end of the year[As on 31-March-2022]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
1) Indian									
i) Individual/ HUF	NIL	5500	5500	39.29%	NIL	5500	5500	39.29%	NIL
ii) Central Govt.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iii) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iv) Bodies Corp.	NIL	8500	8500	60.71%	NIL	8500	8500	60.71%	NIL
v) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
vi) Any other	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total (A)(1)	NIL	14000	14000	100%	NIL	14000	14000	100%	NIL
2) Foreign									
i) Individual/ HUF	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Central Govt.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iii) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iv) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
v) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
vi) Any other	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total (A)(2)									
Total shareholding of Promoter (A1)+(A2)	NIL	14000	14000	100%	NIL	14000	14000	100%	NIL
B. Public Shareholding									
1. Institutions									
i) Mutual Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iii) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
iv) State Govt(s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
v) Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
vi) Insurance Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



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Fls	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Foreign Venture Capital Funds	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Non-Institutions									
Bodies Corp.									
Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individuals									
Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Individual shareholders holding nominal share capital in excess of Rs 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Non Resident Indians	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Overseas Corporate Bodies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Foreign Nationals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Learning Members	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Trusts	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Foreign Bodies - D R	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+ (B)(2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Shares held by custodian for GDRs & DRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	NIL	14000	14000	100%	NIL	14000	14000	100%	NIL



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Attachment- B

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

ii) Shareholding of Promoters

SN	Shareholder's Name	Shareholding at the beginning of the year			Share-holding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1.	Usha Agarwal	5000	35.71%	NIL	5000	35.71%	NIL	NIL
2.	Utsav Agarwal	500	3.57%	NIL	500	3.57%	NIL	NIL
3.	Potential Distributor Pvt Ltd	2000	14.29%	NIL	2000	14.29%	NIL	NIL
4.	Tirupati Vancom Pvt. Ltd.	6500	46.43%	NIL	6500	46.43%	NIL	NIL
	TOTAL	14000	100%	NIL	14000	100%	NIL	NIL

Attachment- C

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

iii) Change in Promoters' Shareholding

	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year	14000	100%	14000	100%
Date wise Increase / Decrease in Promoters Share-holding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweatequity etc):	NIL	NIL	NIL	NIL
At the end of the year	14000	100%	14000	100%



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Attachment- D

V. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

iv) Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holder of GDRs and ADRs)

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	NIL	NIL	NIL	NIL
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the end of the year	NIL	NIL	NIL	NIL

Attachment- E

V. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

v) Shareholding of Directors and Key Managerial Personnel

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	5000	35.71%	5000	35.71%
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the end of the year	5000	35.71%	5000	35.71%



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Attachment- F
V. INDEBTENESS

Indebtedness of the Company including interest outstanding /accrued but not due for payments

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	NIL	9,84,69,469	NIL	9,84,69,469
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i +ii+iii)	NIL	9,84,69,469	NIL	9,84,69,469
Change in Indebtedness during the financial year				
* Addition	NIL	1,33,10,939	NIL	1,33,10,939
* Reduction	NIL	3000	NIL	3000
Net Change	NIL	1,33,07,939	NIL	1,33,07,939
Indebtedness at the end of the financial year				
i) Principal Amount	NIL	11,17,77,408	NIL	11,17,77,408
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i +ii+iii)	NIL	11,17,77,408	NIL	11,17,77,408

NAVYUG MULTICON PRIVATE LIMITED

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director

Nilisha Agarwal
Director

Usha Agarwal

Nilisha Agarwal

Director

Director

DIN No. : 00592100

DIN No. : 02682792

Place: Kolkata

Date: September 07,2022





S K PATODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Navyug Multicon Private Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Navyug Multicon Private Limited ("the Company"), which comprises the Balance Sheet as at March 31, 2022, and the statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Key Audit Matters

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

We have determined that there are no key audit matters to communicate in our report for the year ended March 31, 2022

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 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.

Information other than the financial statements and auditors' report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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S K PATODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

Responsibility of Management for the Standalone Financial Statements

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

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CHARTERED ACCOUNTANTS

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.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 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) As the Company is a private limited company and turnover of the Company is less than rupees fifty crores and the Company does not have any borrowing from banks or financial institutions or anybody corporate at any point of time during the year. Accordingly clause (i) of sub-section 3 of section 143 is not applicable to the Company.



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CHARTERED ACCOUNTANTS

- 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:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (A) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(B) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(C) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (A) and (B) above contain any material misstatement.
 - v. No dividend has been declared or paid during the year by the company.

For S.K. Patodia & Associates
Chartered Accountants
Firm Registration Number: 112723W



Piyush Agarwal
Piyush Agarwal
Partner

Membership Number: 312799
UDIN: 2312799AZXTMV5790

Place : Kolkata
Date : 07th September, 2022

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NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

Balance Sheet as at March 31, 2022

(Rupees In Thousands)

	Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
I	Equity & Liabilities			
	1. Shareholders' funds			
	(a) Share Capital	2	140.00	140.00
	(b) Reserves and Surplus	3	3,382.53	3,565.05
			3,522.53	3,705.05
	2. Non - Current Liabilities			
	(a) Long Term Borrowings	4	1,11,777.41	98,469.47
			1,11,777.41	98,469.47
	3. Current Liabilities			
	(a) Other Current Liabilities	5	2,038.65	1,966.35
			2,038.65	1,966.35
	TOTAL		1,17,338.59	1,04,140.87
II	Assets			
	1. Non - Current Assets			
	(a) Non-Current Investments	6	5,009.46	4,986.39
			5,009.46	4,986.39
	2. Current Assets			
	(a) Inventories	7	1,10,882.65	97,760.55
	(b) Cash and Bank Balances	8	123.28	48.99
	(c) Short - Term Loans and Advances	9	1,323.20	1,344.94
			1,12,329.13	99,154.48
	TOTAL		1,17,338.59	1,04,140.87

Accompanying notes to the financial statements, as under

Significant Accounting Policies	1
Other Notes	13

In terms of our report of even date

For S K Patodia & Associates

Chartered Accountants

Firm's Registration No. : 112723W

Piyush Agarwal

Partner

Membership No. : 312799

Place : Kolkata

Date: 7th september, 2022



For and on behalf of Board of Directors

NAVYUG MULTICON PRIVATE LIMITED NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal

Director

Usha Agarwal

Director

DIN No. : 00592100

Nilisha Agarwal

Director

Nilisha Agarwal

Director

DIN No. : 02682792

NAVYUG MULTICON PRIVATE LIMITED
CIN: U70109WB2012PTC183898
Statement of Profit and Loss for the year ended March 31, 2022

(Rupees In Thousands)

	Particulars	Note No.	For the year ended March 31, 2022	For the year ended March 31, 2021
A	INCOME			
	Other Income		-	-
	TOTAL		-	-
B	EXPENSES			
	Purchases		13,122.10	13,653.86
	Change in Inventories	10	(13,122.10)	(13,653.86)
	Other Expenses	11	182.52	352.09
	TOTAL		182.52	352.09
C	Profit Before exceptional and extraordinary items and tax (A-B)		(182.52)	(352.09)
D	Profit/(Loss) before Tax		(182.52)	(352.09)
E	Tax Expense:			
	Deferred Tax		-	-
			-	-
F	Profit/(Loss) for the Period (D-E)		(182.52)	(352.09)
G	Earnings / (Loss) Per Equity Share (Face Value Rs. 10 Per Share):	12		
	(1) Basic (Rs.)		(13.04)	(25.15)
	(2) Diluted (Rs.)		(13.04)	(25.15)

Accompanying notes to the financial statements, as under

Significant Accounting Policies	1
Other Notes	13

In terms of our report of even date
For S K Patodia & Associates
Chartered Accountants
Firm's Registration No. : 112723W

For and on behalf of Board of Directors


Piyush Agarwal
Partner
Membership No. : 312799
Place : Kolkata
Date: 7th september, 2022



NAVYUG MULTICON PRIVATE LIMITED

NAVYUG MULTICON PRIVATE LIMITED


Usha Agarwal
Director
DIN No. : 00592100


Nilisha Agarwal
Director
DIN No. : 02682792

NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

Accompanying notes to the financial statements as at March 31, 2022

NOTE 1: Significant Accounting Policies

I. Basis of accounting and preparation of financial statements

The financial statements of the company are prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under section 133 of the Companies Act 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

II. Use of estimates

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

III. Revenue recognition

Interest and other income is accounted on accrual basis.

IV. Taxes on income

The provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income Tax Act, 1961.

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

Deferred Tax is recognised, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

V. Provisions & Contingent Liabilities

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

VI. Investment

Investment is valued at cost and revalued amount as per report dated 7th January, 2015.

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director



NAVYUG MULTICON PRIVATE LIMITED

Nisha Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022

(Rupees in Thousands)

2 SHARE CAPITAL		As at March 31, 2022		As at March 31, 2021		
a) Details of authorised, issued and subscribed share capital						
Particulars		As at March 31, 2022		As at March 31, 2021		
Authorised Capital						
90,000 Equity Shares of Rs. 10/- each		900.00		900.00		
Issued Capital						
14,000 Equity Shares of Rs. 10/- each		140.00		140.00		
Subscribed and Fully Paid up						
14,000 Equity Shares of Rs. 10/- each		140.00		140.00		
Total		140.00		140.00		
b) Reconciliation of the Equity Shares outstanding at the beginning and the end of the reporting period :						
Particulars		As at March 31, 2022		As at March 31, 2021		
		No. of Shares	Rs.	No. of Shares	Rs.	
No. of shares at the beginning of the year		14,000	140.00	14,000	140.00	
Add: shares issued during the year		-	-	-	-	
No. of shares at the end of the year		14,000	140.00	14,000	140.00	
Terms and Rights attached to Equity Shares:						
The Company has one class of equity shares having a par value of Rs 10 per share.						
Each shareholder is eligible for one vote per share held. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company, in the proportion of their share holding.						
c) Details of shares held by shareholders holding more than 5% of the equity shares in the company:						
Name of the Shareholder		As at March 31, 2022		As at March 31, 2021		
		No. of Shares	Percentage of holding (%)	No. of Shares	Percentage of holding (%)	
Potential Distributors Pvt Ltd		2,000	14.29%	2,000	14.29%	
Usha Agarwal - Director		5,000	35.71%	5,000	35.71%	
Tirupati Vancom Pvt Ltd		6,500	46.43%	6,500	46.43%	
		13,500	96.43%	13,500	96.43%	
d) Details of Promoters holding						
Shares held by promoters at the end of the year:						
Promoter Name	As at March 31, 2022			As at March 31, 2021		
	No. of shares	% of total shares	% Change during the year	No. of shares	% of total shares	% Change during the year
Usha Agarwal	5,000	35.71%	-	5,000	35.71%	-
Utsav Agarwal	500	3.57%	-	500	3.57%	-
Potential Distributors Pvt Ltd	2,000	14.29%	-	2,000	14.29%	-
Tirupati Vancom Pvt Ltd	6,500	46.43%	-	6,500	46.43%	-
Total	14,000	100.00%	-	14,000	100.00%	-

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED

Nishu Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED
CIN: U70109WB2012PTC183898
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022

(Rupees in Thousands)

3 RESERVES AND SURPLUS

Particulars	As at March 31, 2022	As at March 31, 2021
(a) Capital Reserve		
Share Premium Account	1,460.00	1,460.00
(b) Revaluation Reserve		
Revaluation of Land	3,650.20	3,650.20
(c) Surplus/(Deficit) in Statement of Profit and Loss		
Opening Balance	(1,545.15)	(1,193.06)
Add: Profit / (Loss) for the period	(182.52)	(352.09)
Closing Balance	(1,727.67)	(1,545.15)
Total	3,382.53	3,565.05

4 LONG TERM BORROWINGS

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured Loans (long term portion)		
Tirupati Vancom Pvt. Ltd.	1,10,671.78	97,479.65
Power Technoprom Pvt. Ltd.	1,105.63	989.82
Total	1,11,777.41	98,469.47

5 OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2022	As at March 31, 2021
Audit Fees Payable		
R R Bajaj & Associates	-	7.20
S K Patodia & Associates	7.20	-
Other Expenses		
Accounting Charges Payable	-	12.00
Prerna Agarwal & Associates	2.00	2.00
Statutory Dues payable		
TDS Payable	1,295.94	1,161.40
Salary Payable	22.00	10.00
Commission payable - Utsav Real Estate	711.51	773.75
Total	2,038.65	1,966.35

6 NON-CURRENT INVESTMENT

Particulars	As at March 31, 2022	As at March 31, 2021
Investments in Land at Boral (Garia) {Refer Note 13 (d) & 13 (e)}	5,009.46	4,986.39
Total	5,009.46	4,986.39

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director



NAVYUG MULTICON PRIVATE LIMITED

Nikhil Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2022

(Rupees in Thousands)

7 INVENTORIES

Particulars	As at March 31, 2022	As at March 31, 2021
Land & Building at Rashbehari	59,735.72	59,735.72
Work in progress- Project expenses	51,146.93	38,024.83
Total	1,10,882.65	97,760.55

8 CASH AND BANK BALANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Cash & Cash Equivalents		
Cash in Hand	110.34	42.84
Bank Balances in:		
Indian Overseas Bank	12.94	6.14
Total	123.28	48.99

9 SHORT-TERM LOANS AND ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, Considered good		
Navyug Infradev Pvt Ltd.	221.34	244.41
Advance to Creditors		
Anjan Ukil	200.00	200.00
Pragati Construction	900.00	900.00
Balances with Government Authorities:		
GST to be reversed	1.30	-
GST Receivable	0.57	0.53
Total	1,323.20	1,344.94

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal.
Director

NAVYUG MULTICON PRIVATE LIMITED

Nilisha Agarwal.
Director



NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

Accompanying notes to the financial statements as at March 31, 2022

(Rupees In Thousands)

10 CHANGES IN INVENTORIES			
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021	
(Increase)/ decrease in Stocks			
At the beginning of the period			
Land at Rashbehari	59,735.72	59,735.72	
WIP-Project Expenses (Rashbehari)	38,024.83	24,370.97	
At the end of the period			
Land at Rashbenari	59,735.72	59,735.72	
WIP-Project Expenses (Rashbehari)	51,146.93	38,024.83	
Net	(13,122.10)	(13,653.86)	
11 OTHER EXPENSES			
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021	
Accounting Charges	-	24.00	
Professional Fees	3.54	4.68	
Commission	-	200.00	
Printing & Stationery	-	0.89	
ROC Filling Fees	1.60	1.20	
General Expenses	0.00	0.92	
Bank Charges	0.22	0.47	
Interest on TDS	-	0.11	
Late Fees on GST	-	0.12	
Audit Fees	7.20	7.20	
Professional Tax	2.50	2.50	
Conveyance	11.45	-	
Salary	156.00	110.00	
Total	182.52	352.09	
12 EARNING PER EQUITY SHARE			
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021	
Profit/(Loss) attributable to Equity shareholders	(182.52)	(352.09)	
Weighted average number of equity shares	14,000	14,000	
Basic Earnings / (Loss) Per Share	(13.04)	(25.15)	
Face value per Share	10	10	
Profit/(Loss) after adjusting interest on potential equity shares	(182.52)	(352.09)	
Weighted average number of equity share after considering potential equity shares	14,000	14,000	
Dilutive Earnings / (Loss) per Share	(13.04)	(25.15)	

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director



NAVYUG MULTICON PRIVATE LIMITED

Nilisha Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED
CIN: U70109WB2012PTC183898
 Accompanying notes to the financial statements as at March 31, 2022

(Rupees in Thousands)

13 Other Notes

(a) Related Party Disclosure

Description of Relationship	Names of Related Parties
Key Management Personnel (KMP)	Ms. Usha Agarwal (Director) Ms. Nilisha Agarwal (Director)
Enterprises in which KMP and relatives of Key Management personnel have significant influence	M/s. Tirupati Vancom Pvt Ltd M/s. Power Technoprom Pvt Ltd M/s. Navyug Infradev Pvt Ltd

II. Details of Related Party transactions during the year ended March 31, 2022

Particulars	For The Year Ended 31st March 2022	For The Year Ended 31st March 2021
Loan Taken		
Tirupati Vancom Pvt. Ltd.	1,647.50	4,001.00
Loan Repaid		
Tirupati Vancom Pvt. Ltd.	3.00	371.00
Interest Expenses		
Tirupati Vancom Pvt. Ltd.	12,830.70	11,494.83
Power Technoprom Pvt Ltd	128.68	-
Expenses incurred by R.P. for Investment in land		
Navyug Infradev Pvt. Ltd.	23.07	20.69

III. Details of Closing Balance of Related Party at the year ended March 31, 2022

Particulars	For The Year Ended 31st March 2022	For The Year Ended 31st March 2021
Expenses incurred by R.P. for Investment in land		
Navyug Infradev Pvt. Ltd.	221.34	244.41
Loan Taken		
Power Technoprom Pvt Ltd	1,105.63	989.82
Tirupati Vancom Pvt. Ltd.	1,10,671.78	97,479.65

(b) CURRENT ASSETS AND LOANS AND ADVANCES

In the opinion of the Board the Current Assets and Loans and Advances are realisable in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.

(c) PREVIOUS YEAR'S FIGURES

The previous year figures have been rearranged, re-worked, regrouped and re-classified wherever necessary to conform to current year's figures.

(d) DETAILS OF INVESTMENTS IN LAND

Particulars	For The Year Ended 31st March 2022	For The Year Ended 31st March 2021
Opening Balance	4,986.39	4,965.70
Add: Addition	23.07	20.69
Add: Revaluation Reserve	-	-
Total	5,009.46	4,986.39

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director



NAVYUG MULTICON PRIVATE LIMITED

Nilisha Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

Accompanying notes to the financial statements as at March 31, 2022

(Rupees In Thousands)

(e) **REVALUATION OF LAND**
In the year 2014-15 the company has reclassified the Stock (Under Construction Building at Boral) into the Investment in land and revalued the same to match the market value available in the municipal records.

(f) **RATIO ANALYSIS**

Particulars	2022	2021
1) Current ratio (a/b) Current Assets (a) Current Liability (b)	55.10	50.43
2) Debt Equity ratio (c/d) Debt (c) Equity (d)	798.41	703.35
3) Debt Service Coverage ratio (e/f) EBITDA (e) Interest on Term Loan (g) Principal Repayment (h) Total Interest & Principal Repayment (f) {g+h}	NIL	NIL
4) Return on Equity ratio (i/d) % Profit after Tax (i) Shareholder's Equity (d)	-130%	-251%
5) Inventory Turnover ratio (j/k) Cost of goods Sold (j) Average Inventory (k)	NIL	NIL
6) Trade Receivables Turnover ratio (l/m) Revenue from operations (l) Average Trade Receivables (m)	NIL	NIL
7) Trade Payables Turnover ratio (n/o) Total Purchase (n) Average Trade Payables (o)	NIL	NIL
8) Net Capital Turnover ratio (j/p) Cost of goods Sold (j) Current Assets (a) Current Liabilities (b) Working Capital (p) (a-b)	NIL	NIL

NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director

NAVYUG MULTICON PRIVATE LIMITED

Nisha Agarwal
Director



NAVYUG MULTICON PRIVATE LIMITED

CIN: U70109WB2012PTC183898

Accompanying notes to the financial statements as at March 31, 2022

(Rupees In Thousands)

9) Net Profit ratio (i/j) % Profit after Tax (i) Revenue from operations (j)	NIL		NIL
10) Return on Capital Employed (q/s) % EBIT (q) Net Worth (r) Total Debt (c) Total Capital Employed ('s) {r+c}	-0.0016		-0.0034
11) Return on Investment (t/u) % Income from Investment (t) Average Investment (u)	NIL		NIL

Explanation for change in the ratio by more than 25% as compared to the preceding year:

i) Return on Equity Ratio: Due to decrease in expenses the ratio has increased as compared to preceding year.

(g) The amount have been rounded off to nearest thousands.

In terms of our report of even date
For S K Patodia & Associates
Chartered Accountants
Firm's Registration No. : 112723W

Piyush Agarwal
Piyush Agarwal

Partner

Membership No. : 312799

Place : Kolkata

Date: 7th september, 2022



NAVYUG MULTICON PRIVATE LIMITED

Usha Agarwal
Director

Usha Agarwal
Director
DIN No. : 00592100

NAVYUG MULTICON PRIVATE LIMITED

Nilisha Agarwal
Director

Nilisha Agarwal
Director
DIN No. : 02682792

For and on behalf of Board of Directors