

THE COMPANIES ACT, 2013

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COMPANY LIMITED BY SHARES

**REPORT AND ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2023**

ASSESSMENT YEAR 2023-2024

OF

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**URBANYX CIVIL AND CONSTRUCTION
PRIVATE LIMITED
(U45309WB2019PTC231641)**



M/s A. BHATTACHARJEE & Co.

CHARTERED ACCOUNTANTS
RAJA CHAMBERS, 4 KIRAN SANKAR ROY ROAD,
GROUND FLOOR, ROOM NO. 3, KOLKATA-700 001,
E-mail: mbco_07@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To the Members of URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED, "the Company" which comprise the balance sheet as at 31st March 2023, and the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, 2023 and its profit/loss, for the year ended on that date.

Basis for Opinion

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

Material Uncertainty Related to Going Concern

We draw attention to Note in the financial statements, which [describe material uncertainty]. As stated in Note X, these events or conditions, along with other matters as set forth in Note X, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the 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.

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for



expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, dealt with in this Report are in agreement with the books of account.



(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a. The Company does not have any pending litigations which would impact its financial position
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company

FOR M/s A. BHATTACHARJEE & CO.

CHARTERED ACCOUNTANTS




(CA. AMIT BHATTACHARJEE)

Proprietor

Membership No.: 050714

Firm Reg. No.: 333268E

Dated: 31. 08. 2023

Place: Kolkata

UDIN 23050714BGYWHR1679.

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

10/2, Ground Floor Michael Madhu Sudan Sarani, Kolkata- 700 023

CIN :U45309WB2019PTC231641

BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs. In Thousands)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	308.62	-596.61
		408.62	-496.61
(2) Non - current liabilities			
(a) Long - term borrowings	4	0.00	0.00
(a) Deferred tax liabilities	5	0.00	0.00
		0.00	0.00
(3) Current liabilities			
(a) Short - term borrowings	6	8,588.59	8,581.59
(b) Trade payables:	7	0.00	0.00
(i) Total outstanding dues of micro enterprises and small enterprises [Refer Note no. 27(5)]		0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.00	0.00
(c) Other current liabilities	8	3,810.93	3,767.37
(d) Short - term provisions	9	35.29	23.67
		12,434.80	12,372.64
TOTAL		12,843.42	11,876.03
II. ASSETS			
(1) Non - current assets			
(a) Property, plant, equipment and Intangible Asset			
(i) Property, plant and Equipment	9(i)	0.00	0.00
(ii) Intangible Asset	9(iii)	0.00	0.00
(iii) Capital Work-in-Progress	9(ii)	0.00	0.00
(b) Non-current investments	10	0.00	0.00
(d) Long - term loans and advances	11	2,000.00	0.00
(e) Other non-current assets	12	0.00	0.00
		2,000.00	0.00
(2) Current assets			
(a) Current investment	13	0.00	0.00
(b) Inventories	14	10,079.33	11,311.26
(c) Trade receivables	15	0.00	0.00
(d) Cash and bank balances	16	86.74	36.54
(e) Short - term loans and advances	17	76.47	0.00
(f) Other current assets	18	600.88	528.23
		10,843.42	11,876.03
TOTAL		12,843.42	11,876.03
Significant accounting policies	1		
Other disclosures	27		
Additional Regulatory Information	28		
The accompanying notes 1 to 16 are an integral part of the Standalone Financial Statements.			

Schedules referred to above form an integral part of the Financial Statements

This is the Balance Sheet referred to in our report of even date

M/s A . BHATTACHARJEE & CO.

Chartered Accountants

Firm's Registration Number - 333268

Urbanyx Civil And Construction Pvt. Ltd.

For and on behalf of the Board

Urbanyx Civil And Construction Pvt. Ltd.

Director

(CA AMIT BHATTACHARJEE)

UDIN-

Membership No. 050714

Place of Signature :KOLKATA

Dated : 31.03, 2023



SOU MEN PAUL

Director-

DIN-08413547

PRIYANKA PAUL

Director-

DIN-08421461

Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

10/2, Ground Floor Michael Madhu Sudan Sarani, Kolkata- 700 023

CIN :U45309WB2019PTC231641

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. In Thousands)

Particulars	Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
		Rs.	Rs.
I. Revenue from operations (Gross)			
Sale of Goods	19	6,795.25	860.90
Other operating revenue	19	0.00	0.00
		6,795.25	860.90
II. Other income	20	0.00	0.00
III. Total Income (I+II)		6,795.25	860.90
IV. Expenses:			
Purchases of Stock-in-Trade	21	1,379.49	1,128.79
Changes in inventories of stock-in-trade	22	1,231.93	-1,128.79
Employee benefits expense	23	1,251.10	690.10
Finance costs	24	0.00	0.00
Depreciation and amortisation expense	9(i)	0.00	0.00
Other expenses	25	2,027.51	269.49
Total expenses		5,890.03	959.59
V. Profit before exceptional and extra ordinary items and tax (III-IV)		905.22	-98.69
VI. Exceptional items		0.00	0.00
VII. Profit before extraordinary items and tax (V-VI)		905.22	-98.69
VIII. Extraordinary items		0.00	0.00
IX. Profit before tax (VII-VIII)		905.22	-98.69
X. Tax expense :			
Current tax		0.00	0.00
Deferred tax charge/(credit)		0.00	0.00
Income tax related to earlier year		0.00	0.00
		0.00	0.00
XI. Profit for the year (IX-X)		905.22	-98.69
XII. Earnings per share (Nominal value per share Rs. 10/-) [Refer note no.27(2)]			
- Basic (Rs.)		90.52	(9.87)
- Diluted (Rs.)		90.52	(9.87)
Significant accounting policies	1		
Other disclosures	16		
Additional Regulatory Information	17		
The accompanying notes 1 to 16 are an intergral part of the Standalone Financial Statements.			

Schedules referred to above form an integral part of the Financial Statements

This is the Balance Sheet referred to in our report of even date

M/s A . BHATTACHARJEE & CO.

CHARTERED ACCOUNTANTS

Firm's Registration Number - 333268

Urbanyx Civil And Construction Pvt. Ltd.

Urbanyx Civil And Construction Pvt. Ltd. For and on behalf of the Board

Amit Bhattacharjee
(CA AMIT BHATTACHARJEE)

UDIN-
Membership No. 050714
Place of Signature :KOLKATA
Dated : 31.03.2023



Soumen Paul
Director

Priyanka Paul
Director
SOURMEN PAUL
Director
DIN-08413547
PRIYANKA PAUL
Director
DIN-08421461

Notes forming part of the Standalone financial statements

Note No. 1: Significant accounting policies

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India under the historical cost convention on accrual basis.

GAAP comprises applicable Accounting Standards specified under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, other pronouncements of the Institute of Chartered Accountants of India and relevant applicable provisions of the Companies Act, 2013.

Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

1.2 Use of Estimates

The preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenditure during the period. Actual results might differ from the estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialised.

1.3 Property, plant and equipment, Intangible Assets and Capital Work-in-Progress

- a) Property, plant and equipment are stated at their original cost less accumulated depreciation. Cost includes purchase price and all related expenses of acquisition and installation up to the date the asset is ready for intended use.
- b) Intangible assets expected to provide future enduring economic benefits are recorded at the consideration paid for acquisition of such assets and are carried at cost of acquisition less accumulated amortisation and impairment, if any.
- c) Capital Work-in-Progress is stated at the amount expended upto the date of Balance Sheet for the cost of fixed assets that are not yet ready for their intended use.

1.4 Depreciation and Amortization

- a) Depreciation on Property, plant and equipment is provided on straight line basis so as to charge the cost of the assets or the amount substituted for costs in case of revalued assets less its residual value over the useful life of the respective asset as prescribed under Part C of Schedule II to the Companies Act, 2013.
- b) Depreciation/amortisation on assets added, sold or discarded during the year is provided on pro-rata basis.
- c) Lease hold land is amortised over the period of the lease.
- d) Intangible assets is amortised over a period of five years. Amortisation is done on straight line basis.

1.5 Investments

Investments are either classified as current or long-term based on Management's intention at the time of purchase. Long - term investments are carried at cost less provisions for diminution recorded to recognize any decline, other than temporary, in the carrying value of each investment. Current investments are carried at the lower of cost and fair value, individually. Cost includes acquisition price and directly attributable acquisition charges such as brokerage, fee and duties.

1.6 Inventories

Inventories are valued at lower of cost or net realisable value. The Cost of Inventories is computed on FIFO basis. The cost of inventories of inventories include freight and other costs incurred in bringing the inventories to their present location and condition.

Urbanyx Civil And Construction Pvt. Ltd.

Sanyukta
Director



Urbanyx Civil And Construction Pvt. Ltd.

Preetima Paul
Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial statements (Contd.)

Note No. 1: Significant accounting policies (Contd.)

1.7 Revenue Recognition

- a) Sale of goods is recognised at the time of transfer of substantial risk and rewards of ownership to the buyer for a consideration.
- b) Sales is exclusive of Goods and Service Tax.
- c) Dividend income is recognized when the Company's right to receive dividend is established.
- d) Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.
- e) Insurance claims are accounted for on the basis of claims admitted/ expected to be admitted and to the extent that there is no uncertainty in receiving the claims.
- f) All other incomes are accounted for on accrual basis.

1.8 Expenses

All the expenses are accounted for on accrual basis.

1.9 Provisions, Contingent Liabilities, Contingent Assets

Provision is recognized in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable.

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the balance sheet date.

Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.

Re-imburement expected in respect of expenditure to settle a provision is recognized only when it is virtually certain that the re-imburement will be received.

A Contingent Asset is neither recognized nor disclosed in the Financial Statements.

1.10 Impairment of Assets

Impairment loss, if any, is recognised to the extent, the carrying amount of assets exceed their recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

Impairment losses recognised in prior years are reversed when there is an indication that the impairment losses recognised no longer exist or have decreased. Such reversals are recognised as an increase in carrying amount of assets to the extent that it does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised in previous years.

After impairment, depreciation or amortisation on assets is provided on the revised carrying amount of the respective asset over its remaining useful life.

1.11 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of such asset till such time the asset is ready for its intended use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss in the period in which they are incurred.

Urbanyx Civil And Construction Pvt. Ltd.

Sanyal
Director



Urbanyx Civil And Construction Pvt. Ltd.

Prasanna Paul
Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial statements (Contd.)

Note No. 1: Significant accounting policies (Contd.)

1.12 Employee Benefits

- a) Short term employee benefits (benefits which are payable after the end of twelve months from the end of the Financial year in which the employees render service) are measured at cost.
- b) Post employment and other long-term employee benefits are recognized as an expense in the Statement of Profit & Loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuations. Actuarial gains and losses in respect of post employment and other long-term employee benefits are recognized in the Statement of Profit and Loss.

1.13 Foreign Currency Transactions

Transactions in Foreign currency are initially recorded at the exchange rate at which the transaction is carried out.

Monetary Assets and Liabilities related to foreign currency transactions remaining outstanding at the year end are translated at the year end rate.

Any income or expense on account of exchange difference either on settlement or on translation at the year end is recognized in the Statement of Profit and Loss.

1.14 Taxes on Income

Tax expense for the period comprises of current income tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, 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. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, when there is a brought forward loss or unabsorbed depreciation under taxation laws, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

The deferred tax for timing differences between the book and tax profit for the period is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the balance sheet date.

1.15 Earnings Per share

Basic earnings per share is computed by dividing the net profit/(loss) after tax (including the post tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of any extra ordinary items, if any) by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could be issued on the conversion of all dilutive potential equity shares.

1.16 Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.17 Cash and Cash equivalents

Cash and Cash equivalents include cash in hand, cheques in hand, Balance with Banks in current accounts and short term, highly liquid investments with an original maturity of three months or less and which carry insignificant risk of changes in value.

Urbanyx Civil And Construction Pvt. Ltd.

Sandeep
Director



Urbanyx Civil And Construction Pvt. Ltd.

Pratima Paul
Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Standalone financial statements (Contd.)

Note No: 2

Share capital

Particulars	(Rs. In Thousands)	
	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
(a) Authorized: 10,000 (Previous Year 10,00) equity shares of Rs. 10/- each	500.00	500.00
(b) Issued, subscribed and fully paid-up: 10,000 (Previous Year 10,000) equity shares of Rs. 10/- each	100.00	100.00
	100.00	100.00

(c) Reconciliation of number and amount of shares outstanding:

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	In numbers	(In Rs.)	In numbers	(In Rs.)
Opening Shares Outstanding	10.00	100.00	10.00	100.00
Add: Issued during the year	-	-	-	-
Closing shares outstanding	10.00	100.00	10.00	100.00

(c) Reconciliation of number and amount of equity shares outstanding:

	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares	Amount (Rs.)	No. of shares	Amount (Rs.)
At the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add: Right Shares issued during the year [Refer Note No. 24(7)]	-	-	-	-
At the end of the year	10,000	1,00,000	10,000	1,00,000

(d) Terms / rights attached to equity shares:

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The holder of equity shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders at the ensuing Annual General Meeting. 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, after distribution of all preferential amounts in proportion to the number of equity shares held by the shareholders.

(e) Shareholders holding more than 5 % of the shares in the Company:

Name of shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares held	% of holding	No. of shares held	% of holding
Equity shares:				
SOURMEN PAUL	5.00	50%	5.00	50%
PRIYANKA PAUL	5.00	50%	5.00	50%
	10.00	100%	10.00	100%

Shares held by the promoters at the end of the year				% Change during the year
Sl. No.	Promoter Name	No. of shares	% of total shares	
1	SOURMEN PAUL	5.00	50%	0%
2	PRIYANKA PAUL	5.00	50%	0%
	Total	10.00	100%	

Shares held by the promoters at the end of previous year				% Change during the year
Sl. No.	Promoter Name	No. of shares	% of total shares	
1	SOURMEN PAUL	5.00	50%	-
2	PRIYANKA PAUL	5.00	50%	-
	Total	10.00	100%	

Note No : 3

Reserves and surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
(a) Securities Premium		
Balance as per last account	0.00	0.00
Addition during the year	0.00	0.00
	0.00	0.00
(b) General reserves		
Balance as per last account	0.00	
Add: Transfer from surplus in Statement of Profit and Loss	0.00	0.00
Closing Balance	0.00	0.00
(c) Surplus		
Balance as per last account	-596.61	-497.92
Add: Net profit for the year as per Statement of Profit and Loss	905.22	-98.69
	308.62	-596.61
Less: Appropriations		
Dividend Paid		
Tax on dividend paid		
Transfer to general reserve		
Closing Balance	308.62	-596.61
	308.62	-596.61

Urbanyx Civil And Construction Pvt. Ltd.

Sourmen Paul

Director



Urbanyx Civil And Construction Pvt. Ltd.

Priyanka Paul

Director

Note No. 3: Reserves and surplus (Contd.)

Note: (a) General reserve is primarily created to comply with the requirements of section 123(1) of the Companies Act, 2013. This is a free reserve and can be utilised for any general purpose like issue of bonus shares, payment of dividend, buy back of shares etc.

(b) Surplus in Statement of Profit and Loss represents the undistributed profit/amount of accumulated earnings of the Company.

Note No : 4

Long - term borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Unsecured	0.00	0.00
From Director	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00

(a) Nature of security

The term loans are secured against hypothecation of fixed assets created out of Bank's finance and equitable mortgage of land & building

(b) Terms of repayment of loan

Name of Banks	Rate of Interest	Amount outstanding as on the balance sheet		Period of maturity w.r.t Balance Sheet	Number of installments due as on 31.03.2019	Amount of each installments
		Current * (Rs.)	Non current (Rs.)			
						Rs.
Total		-	-			

Note No : 5

Deferred tax liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Depreciation	0.00	0.00
	0.00	0.00

Note No : 6

Short - term borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Other Loans		
Working capital loans (Unsecured)		
From banks		
From Other Parties	0.00	0.00
	0.00	0.00
	0.00	0.00
- Overdraft (Secured)		
From bank	0.00	0.00
From financial institution	0.00	0.00
	0.00	0.00
Unsecured Loan	8,588.59	8,581.59
From Other Parties		
	8,588.59	8,581.59

Note No : 7

Trade Payables

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Dues to Micro & Small Enterprises	0.00	0.00
Others		
	0.00	0.00

Trade Payables ageing schedule:

As at 31st March, 2023

For cases where the due date of payment has not been specified, the outstanding amount from the date of such transactions are as follows:

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director

Notes forming part of the Standalone financial statements (Contd.)							
Particulars	Outstanding for following periods from date of transaction						Total
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00

As at 31st March, 2022

For cases where the due date of payment has not been specified, the outstanding amount from the date of such transactions are as follows:

Particulars	Outstanding for following periods from date of transaction						More than 3 years	Total
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(ii) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(iv) Disputed dues- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Note No : 8

Other current liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Income received in advance	0.00	0.00
Other payables		
Advances from Party	0.00	0.00
Creditors for Expenses	3,810.93	3,767.37
Unpaid salaries and other payroll dues	0.00	0.00
Accrued expenses	0.00	0.00
	3,810.93	3,767.37

Note No : 9

Short-term provisions

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Others		
Salary Payable	25.29	13.67
Audit Fees Payable	10.00	10.00
Rent Payable	0.00	0.00
Provision for taxation (Net of advance Tax)	0.00	0.00
	35.29	23.67

Note No : 10

Non-Current Investments

(At cost less provision for permanent diminution, if any)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Investment in partnership firm:	0.00	0.00
	0.00	0.00

Note No : 11

Long - term loans and advances

(Unsecured, considered good)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Capital Advances	-	-
Other loans and advances	2,000.00	-
Advance tax	0.00	0.00
(Net of Provision for taxation)		
	2,000.00	0.00

Note No : 12

Other non-current assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Fixed deposits with banks * (Non current portion with original maturity period of more than 12 months)		
Deferred Tax Assets	0.00	0.00
Security deposits	0.00	0.00
	0.00	0.00

* Pledged with bank against Margin money

Urbanyx Civil And Construction Pvt. Ltd.

Sanyam

Director



Urbanyx Civil And Construction Pvt. Ltd.

Pratima Paul

Director

Notes forming part of the Standalone financial statements (Contd.)

Note No : 13

Current investments

(At the lower of cost and fair value)

Particulars	Face Value Per Unit	As at 31st March, 2023		As at 31st March, 2022	
		No. of Units	Rs.	No. of Units	Rs.
(a) Investments in Equity Instruments Quoted, Fully paid up					
(b) Investments in mutual funds					
Aggregate amount of Quoted investments			0.00		0.00
Aggregate Market value of Quoted investment			0.00		0.00

Note No : 14

Inventories

(At lower of cost and net realizable value)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Finished Goods	0.00	0.00
Raw Material	2,079.33	3,311.26
PLOT OF LAND	8,000.00	8,000.00
	10,079.33	11,311.26

Note No : 15

Trade receivables

(Unsecured, considered good)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Trade receivables outstanding for a period exceeding six months from due date	0.00	0.00
Trade receivables From Parties	0.00 0.00	0.00 0.00
	0.00	0.00

Urbanyx Civil And Construction Pvt. Ltd.



Director



Urbanyx Civil And Construction Pvt. Ltd.



Director

Trade Receivables Ageing

As at 31st March, 2023:

(Rs. In Thousands)

Particulars	Outstanding for following periods from date of transaction					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables-considered good	0.00	-	-	-	-	0.00
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

For cases where the due date of payment has not been specified, the outstanding amount from the date of such transactions.

Particulars	Outstanding for Unbilled	Outstanding for following periods from date of transaction					Total
		Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-

As at 31st March, 2023:

Particulars	Outstanding for following periods from date of transaction					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables-considered good	0.00	-	-	-	-	0.00
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note No : 16

Cash and bank balances

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Cash and cash equivalents		
Balance with banks		
In current accounts	60.85	23.25
Cash on hand (as certified)	25.89	13.29
	86.74	36.54

Note No : 17

Short - term loans and advances

(Unsecured, considered good)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Other loans and advances	0.00	0.00
Other Deposit	76.47	0.00
Secured, Considered Good	0.00	0.00
	76.47	0.00

Note No : 18

Other current assets

(Unsecured, considered good)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Pre-operative Exp. Pending for allocation	0.00	0.00
Less: Written off during the Year	0.00	0.00
	0.00	0.00
TDS	0.00	0.00
GST INPUT	600.88	528.23
	600.88	528.23

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]
Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]
Director

Notes forming part of the Standalone financial statements (Contd.)

Note No : 9 (i)

Property, plant and equipment

Particulars	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK		
	As at 1st April, 2022	Additions during the year	Deductions/ Adjustments during the year	As at 31st March, 2023	Upto 31st March, 2022	Depreciation for the year	Deductions/ Adjustments during the year	Upto 31st March, 2023	As at 31st March, 2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HP Scanner	-	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-
HP LJ Printer	-	-	-	-	-	-	-	-	-
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Previous year- Property, plant and equipment

Particulars	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK		
	As at 1st April, 2021	Additions during the year	Deductions/ Adjustments during the year	As at 31st March, 2022	Upto 31st March, 2021	Depreciation for the year	Deductions/ Adjustments during the year	Upto 31st March, 2022	As at 31st March, 2022
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HP Scanner	-	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-	-
Furniture	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-
HP LJ Printer	-	-	-	-	-	-	-	-	-
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]
Director

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]
Director

Note No : 9 (ii)
Capital work-in-progress

Particulars	As at 1st April, 2022	Additions during the year	Deductions/ Adjustments during the year	Capitalised during the year	As at 31st March, 2023
	Rs.				Rs.
Building	-	-	-	-	-
Total	-	-	-	-	-

Previous year- Capital work-in-progress

Particulars	As at 1st April, 2022	Additions during the year	Deductions/ Adjustments during the year	Capitalised during the year	As at 31st March, 2023
	Rs.				Rs.
Building	-	-	-	-	-
Total	-	-	-	-	-

Note No : 9 (iii)
Intangible Assets

Particulars	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK	
	As at 1st April, 2022	Additions during the year	Deductions/ Adjustments during the year	As at 31st March, 2023	Depreciation for the year	Deductions/ Adjustments during the year	Upto 31st March, 2023	As at 31st March, 2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Computer softwares (Acquired)	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Previous year- Intangible Assets

Particulars	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK	
	As at 1st April, 2021	Additions during the year	Deductions/ Adjustments during the year	As at 31st March, 2022	Depreciation for the year	Deductions/ Adjustments during the year	Upto 31st March, 2022	As at 31st March, 2022
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Computer softwares (Acquired)	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Standalone financial statements (Contd.)

Note No : 19

Revenue from operations

(Rs. In Thousands)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Sales		
Goods	0.00	0.00
Services	6,795.25	860.90
	0.00	0.00
Other operating revenue: Miscellaneous income		
	6,795.25	860.90

Note No : 20

Other income

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Interest income (Gross)		
On fixed deposits with banks		
On others	0.00	0.00
Dividend Income	0.00	0.00
Net gain on sale of: current investments	0.00	0.00
Other non-operating revenue: Scrap sale Other Operating Incomes	0.00	0.00
	0.00	0.00

Note No : 21

Purchases

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Raw Material	1,379.49	1,128.79
Spares & Lubricants	0.00	0.00
Accessories	0.00	0.00
Pre owned cars	0.00	0.00
	1,379.49	1,128.79

Urbanyx Civil And Construction Pvt. Ltd.



Director



Urbanyx Civil And Construction Pvt. Ltd.



Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Standalone financial statements (Contd.)

Note No : 22

Changes in inventories

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Stock in trade		
Opening stock		
Raw Material	3,311.26	2,182.47
Plot of Land	8,000.00	8,000.00
	11,311.26	10,182.47
Less: Closing stock		
Raw Material	2,079.33	3,311.26
Plot of Land	8,000.00	8,000.00
	10,079.33	11,311.26
	1,231.93	-1,128.79

Note No : 22 (i)

Changes in inventories (Contd.)

The details of opening and closing stock comprises of :

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Opening Stock:		
Vehicles	0.00	0.00
	0.00	0.00

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Closing Stock:		
Vehicles	0.00	0.00
	0.00	0.00

Note No : 23

Employee benefits expense

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Salaries and wages	550.39	197.63
Director Salary	480.00	480.00
Staff welfare expense	220.71	12.47
	1,251.10	690.10

Note No : 24

Finance costs

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Interest expense		
-Bank Charges	0.00	0.00
	0.00	0.00

Urbanyx Civil And Construction Pvt. Ltd.

Soujan

Director



Urbanyx Civil And Construction Pvt. Ltd.

Pratim Paul

Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

Notes forming part of the Standalone financial statements (Contd.)

Note No : 25

Other expenses

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Rs.	Rs.
Filing Fees	0.00	0.00
Statutory Audit Fees	10.00	10.00
Consultancy Charges	0.00	0.00
Professional Tax	0.00	0.00
Postage & Courier	12.59	1.76
News Paper and Periodicals	0.00	0.00
Repair & Maintenance	190.88	13.66
Power & Fuel	0.00	0.00
Telephone Exp.	15.33	0.00
Accounting Charges	36.00	36.00
Electricity Charges	22.86	14.58
Consumables	270.64	115.00
For Drinking Water Expenses	0.00	0.00
Tea and Tiffin Expenses	50.29	22.23
Filing fees Expenses	0.00	0.00
Travelling & Conveyance Expenses	22.66	7.74
Bank charges	0.15	0.23
Trade License	0.00	0.00
Office Expenses	650.67	19.56
Rent	210.00	0.00
Internet Bill	0.00	0.00
General Expenses	525.22	25.20
Printing & stationery	10.22	3.54
Other expenses	0.00	0.00
	2,027.51	269.49
* Includes:		
Service tax		-
Interest on Service tax		-
	-	-

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

10/2, Ground Floor Michael Madhu Sudan Sarani, Kolkata- 700 023

Notes forming part of the Consolidated financial statements (Contd.)

Note No. 27

Other disclosures

1 Contingent liabilities and commitments (to the extent not provided for):

27.1 Contingent liabilities:

Commitments :

Estimated amount of Contracts remaining to be executed on Capital Account and not provided is Rs. NIL (Previous year Rs. NIL/-). Advances paid against above is Rs. NIL (Previous year Rs. NIL/-).

i) Estimated amount of contracts remaining to be executed on capital

27.2 Earnings per share

	2022-2023	2021-2022
	Rs.	Rs.
a) Net Profit after Tax for equity Shareholders (A) (Rs.)	905223.57	-98691.00
b) Basic / Weighted average no. of Equity Shares (B)	10000	10000
c) Nominal Value of Equity Shares (Rs.)	10	10
d) Basic / Diluted Earnings per share (A/B) (Rs.)	90.52	-9.87

a) Net Profit after Tax for equity Shareholders (A) (Rs.)

b) Basic / Weighted average no. of Equity Shares (B)

c) Nominal Value of Equity Shares (Rs.)

d) Basic / Diluted Earnings per share (A/B) (Rs.)

27.3 Related party disclosures as per Accounting Standard - 18 are given below :

a) Name of the related parties and description of relationship :

i) Key Management Personnel : soumen paul

ii) Enterprises in which Investors have substantial interest / significant influence: Nil

iii) Individuals having control or significant influence and relatives thereof: Nil

b) Transactions with Related parties :

Nature of transaction / Name of the related party	Enterprises in which Investors have substantial interest / significant influence	Key Managerial Personnel KMP	Individuals having control or significant influence and relatives thereof	Total
	Rs.	Rs.	Rs.	Rs.
i) Receiving of services	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
ii) Finance				
- Loans taken	0.00	0.00	0.00	0.00
	0.00	(-)	0.00	0.00
- Loans refunded	0.00	0.00	0.00	0.00
	0.00	(-)	0.00	0.00
- Interest paid	0.00	0.00	0.00	0.00
	0.00	(-)	0.00	0.00
ii) Dividend Paid	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director

Note No. 27
Other disclosures (Contd.)

c) Disclosure of Material Transactions with Related Parties :

	2022-23 Rs.	2021-22 Rs.
	0.00	0.00
	0.00	0.00
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Loans Taken		
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Loans Refunded		
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Interest Paid		
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Directors Remuneration		
Dividend Paid		
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

d) Outstanding balance :

	As at 31.03.2023 Rs.	As at 31.03.2022 Rs.
i) Directors Remuneration	0.00	0.00

e) Notes:

- i) No amount has been written back/written off during the year in respect of amount due to/from related parties.
- ii) The amounts due from related parties are considered good and hence no provision for doubtful debts in respect of dues from such related parties is required.
- iii) The transactions with related parties have been entered at an amount which is not materially different from those on normal commercial terms.

Urbanyx Civil And Construction Pvt. Ltd.

Sankar

Director



Urbanyx Civil And Construction Pvt. Ltd.

Prison

Director

Note No. 27

Other disclosures (Contd.)

27.4 Dues to micro small and medium enterprise

The Company has not received any Memorandum (as required to be filed by the suppliers with the notified authority under the Micro and Small Enterprises Development Act, 2006) from its vendors for claiming their status as at 31st March, 2023 as Micro or Small enterprise. Consequently, the amount paid or payable to these parties during the year is Rs. Nil (Previous Year Rs. Nil).

27.5 Expenditure in foreign currency

On Travelling

Rs. NIL

(Previous Year Rs. NIL).

27.6 The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

As per our report of even date attached.

M/s A. BHATTACHARJEE & CO.

Chartered Accountants

Firm's Registration No. - 333268E

(CA AMIT BHATTACHARJEE)

UDIN-

Membership No. 050714

Place of Signature : KOLKATA

Dated : 31.08, 2023



Urbanyx Civil And Construction Pvt. Ltd. Board of Directors
Urbanyx Civil And Construction Pvt. Ltd.

Soumya Paul
Director
DIN - 08413547

Priyanka Paul
Director
DIN- 08421461

Director

28 Additional regulatory information:

Ratio analysis:

Sl.	Ratio	Numerator	Denominator	Ratios for the year ended	
				31-03-2023	31-03-2022
1	Current Ratio	Current Assets	Current Liabilities	0.87	0.96
2	Debt-Equity Ratio	Total debt	Shareholder's equity	0.00	0.00
3	Debt Service Coverage Ratio	Earning for Debt Service*	Debt service = Interest payments + Principal repayments	-	-
4	Return on Equity Ratio	Net income	Average shareholder's equity	0.00	0.00
5	Inventory turnover ratio	Sales	Average Inventory	0.00	0.00
6	Trade receivable turnover ratio	Sales	Average Accounts Receivable	0.00	0.00
7	Trade payables turnover ratio	Purchases	Average Accounts Payable	0.00	0.00
8	Net Capital turnover ratio	Net Credit Sales	Shareholder's equity	0.00	0.00
9	Net profit ratio	Net Profit	Total revenue	0.13	-0.11
10	Return on Capital employed	Earnings before interest and taxes (EBIT)	Capital employed	0.00	0.00
11	Return on Investment	Income generated from invested funds	Average investment	0.00	0.00

* Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments

Variance and Reasons for variance +/- 25%:

Sl.	Ratio	Ratios for the year ended		Variance	Reason for Variance
		31-03-2023	31-03-2022		
1	Current ratio	0.87	0.96	-9.15%	-
2	Debt-Equity Ratio	-	-	#DIV/0!	0
3	Debt Service Coverage Ratio	-	-	0.00%	-
4	Return on Equity Ratio	-	-	#DIV/0!	-
5	Inventory turnover ratio	-	-	0.00%	-
6	Trade Receivables turnover ratio	-	-	0.00%	-
7	Trade payables turnover ratio	-	-	0.00%	-
8	Net Capital turnover ratio	-	-	0.00%	-
9	Net profit ratio	0.13	-0.11	0.00%	-
10	Return on Capital employed	-	-	#DIV/0!	0
11	Return on investment	-	-	0.00%	-

Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director



Urbanyx Civil And Construction Pvt. Ltd.

[Signature]

Director

Fixed Assets	Balance as at 1 April 2022	Additions/ (Disposals) for >= 6 Mths	Additions/ (Disposals) for < 6 Mths	Balance as at 31 March 2023	Balance as at 1 April 2022	Depreciation at full rate	Depreciation at half rate	Balance as at 31 March 2023	Balance as at 1 April 2022	Balance as at 31 March 2023
	A. Tangible Assets									
Furniture	-	-	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-	-	-
HP Scanner	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-
HP LJ Printer	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

5,84,40

Previous year

Fixed Assets	Balance as at 1 April 2021	Additions/ (Disposals) for >= 6 Mths	Additions/ (Disposals) for < 6 Mths	Balance as at 31 March 2022	Balance as at 1 April 2021	Depreciation at full rate	Depreciation at half rate	Balance as at 31 March 2022	Balance as at 1 April 2021	Balance as at 31 March 2022
	A. Tangible Assets									
Furniture	-	-	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-	-	-
HP Scanner	-	-	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-	-	-
HP LJ Printer	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-



Urbanyx Civil And Construction Pvt. Ltd.

Sondun
Director

Urbanyx Civil And Construction Pvt. Ltd.

Prerona Pan
Director

URBANYX CIVIL AND CONSTRUCTION PRIVATE LIMITED

10/2, Ground Floor Michael Madhu Sudan Sarani, Kolkata- 700 023

Status:- PVT LTD COMPANY
PAN :- AACCU4248D
Date of Incorporation 29-04-2019
Financial Year :- 2022-2023
Assessment Year :- 2023-2024

COMPUTATION OF TOTAL INCOME FOR THE ASST. YEAR :- 2023-24

	AMOUNT (₹)
(A). INCOME FROM BUSINESS & PROFESSION	
Net Profit/(loss) from Business	9,05,224
Add: Disallowed depreciation under Companies Act 2013	-
Less: Allowed Depreciation under Income Tax Act	-
	<u>9,05,224</u>
(B). INCOME FROM OTHER SOURCES	-
Gross Total Income	9,05,224
Less: <u>Deduction under Chapter VI - A</u>	-
Total Income	9,05,224
Less :- brought forward from previous years	8,94,976
Taxable Income	10,248
Rounded off 288A	10,250
Tax on taxable income	2,563
Add: Education Cess and Higher Education Cess @ 4%	103
Tax Liability (A)	2,665
Add: Interest Payable	
Under Section 234A	-
Under Section 234B	-
Under Section 234C	-
	<u>2,665</u>
Less: TDS	-
Less: Mat Credit	-
Gross Payable/(Refund)	2,665
Round off u/s 288B	5
Tax Payable/(Refundable)	2,670