

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 Section 143(3) of the Act, based on our audit we report that:

- 1) 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.
- 2) 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.
- 3) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the relevant books of account.
- 4) 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.
- 5) 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.
- 6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- 7) 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 has no pending litigations of financial statements, which would impact its financial position.
 - (b) The Company does 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.

(d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), 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;

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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

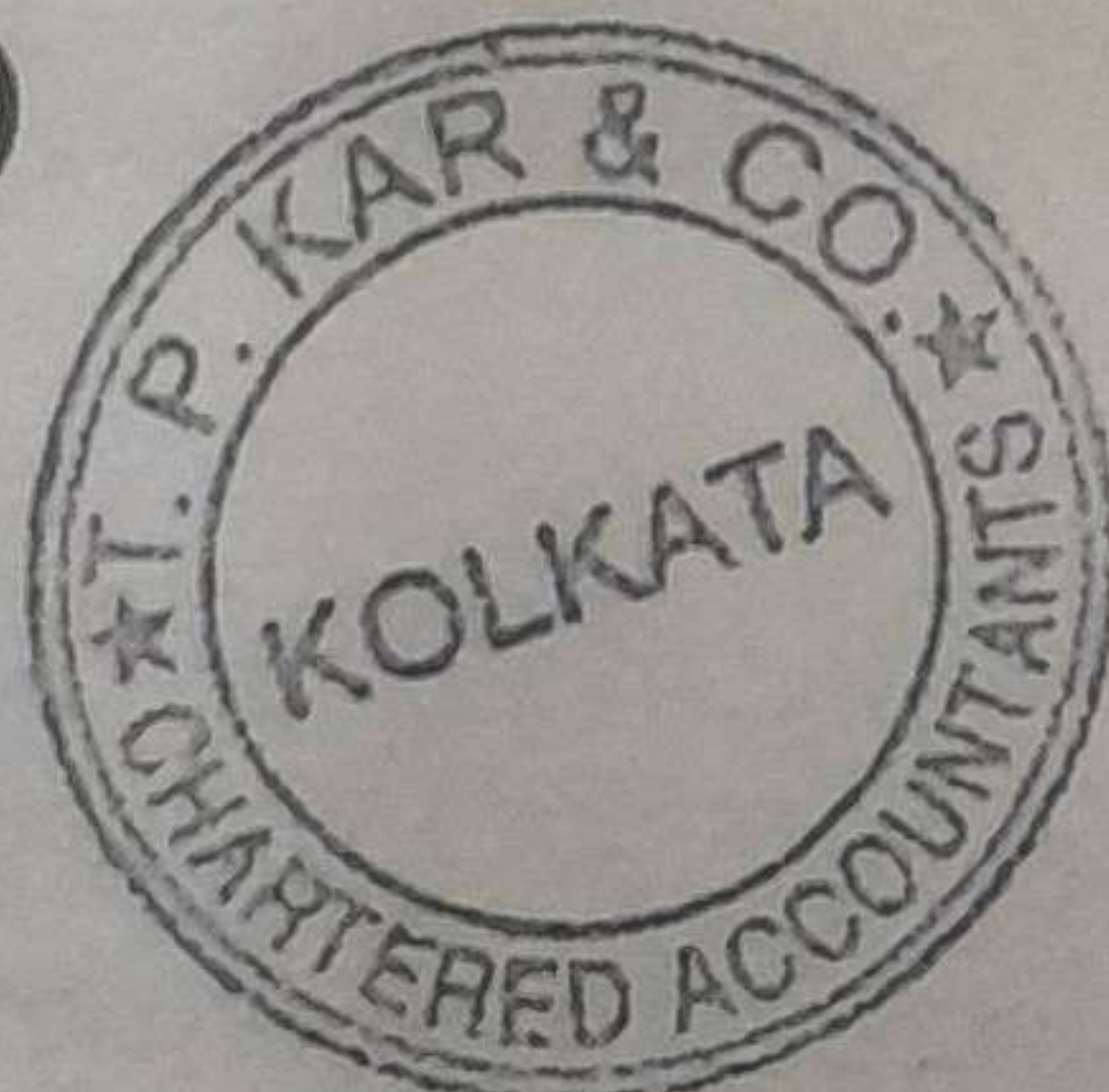
(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we are in opinion that Companies (Auditor's Report) Order, 2020 is not applicable to the company because of small company as defined under section 2(85) of Companies Act 2013.

For T P Kar & Co
Chartered Accountants
(Firm's Registration No. 307019E)

Debasish Kar

Debasish kar
Partner
UDIN : 22064604AOZNFU6318
Dated : 13 August 2022



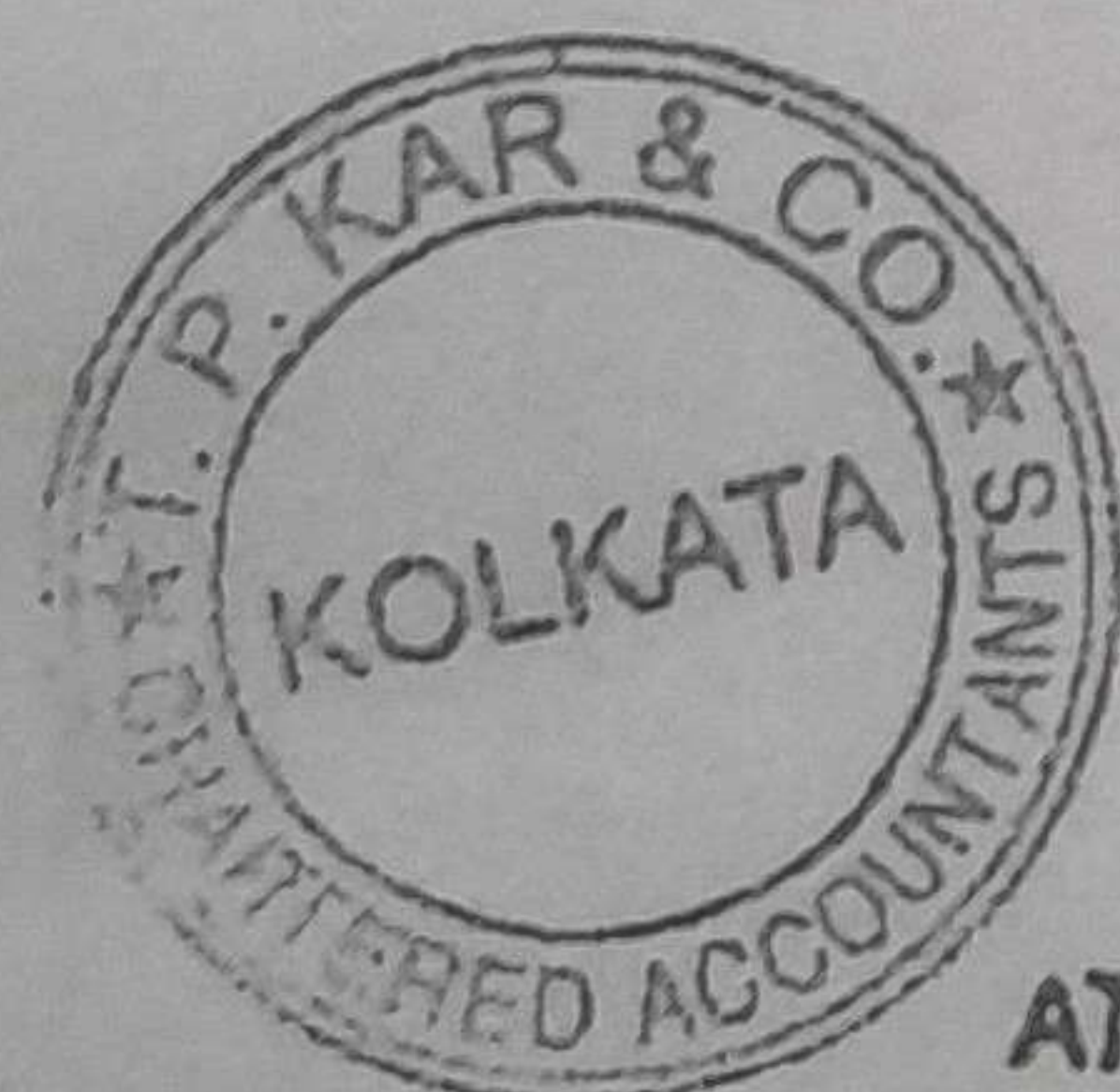
Balance Sheet as at 31st March, 2022

Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,11,629.00	1,11,629.00
(b) Reserves and Surplus	2	3,852.52	3,745.52
(2) Current Liabilities			
(a) Others Current Liabilites	3	527.54	150.00
(b) Short-term provisions	4	37.60	61.18
(b) Sundry Creditors		1,842.00	-
Total		1,17,888.66	1,15,585.70
II.Assets			
(1) Non-current assets			
<i>(a) Property Plant & Ecuipment & intangible assets</i>			
(i) Property Plant & Ecuipment	5	81,921.03	81,921.03
<i>(b) Long term Loan and Advance</i>	6	9,000.00	-
(2) Current assets			
(a) Current investments	7	16,320.00	16,320.00
(c) Trade receivables		-	3,458.70
(d) Cash and cash equivalentents	8	10,115.71	13,294.93
(f) Other current assets		531.93	591.03
Total		1,17,888.66	1,15,585.70

Signed in terms of our attached report of even date.

For T. P. Kar & Co.
Chartered Accountant

For ATRAYEE PROPERTIES PVT. LTD.



Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155

DIN : 07395285

Place: Kolkata,

Dated: 13 August 2022

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

Sayontan Seth

Atrayee Seth

Director

Director

Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
Share Capital			
SHARE HOLDER'S FUNDS : Authorized Capital	1		
20,00,000 Equity Shares of Rs.10.00 each		2,00,000.00	2,00,000.00

SUBSCRIBED,ISSUED & PAID UP CAPITAL

11,16,290 Equity Shares of Rs. 10.00 Each

1,11,629.00 1,11,629.00

Shares held by Share Holder

Name of the Shareholder	No of Shares Held	Percentage of Holding	Change
Aparna Basak	28,500	2.55	Nil
Birendranath Basak	35,000	3.14	Nil
Debasish Seth	24,895	2.23	Nil
Iva Konch	98,745	8.85	Nil
Sayanton Seth	3,66,650	32.85	Nil
Rakesh Basak	35,000	3.14	Nil
Sayanton Ayurvedic Solution Pvt Ltd.	5,00,000	44.79	Nil
Tapas Basak	27,500	2.46	Nil
	11,16,290	100	

Shares held by Promoters at the end of the year.

Name of the Shareholder	No of Shares Held	Percentage of Holding	Change
Sayanton Seth	3,66,650	33	Nil

1,11,629.00 1,11,629.00

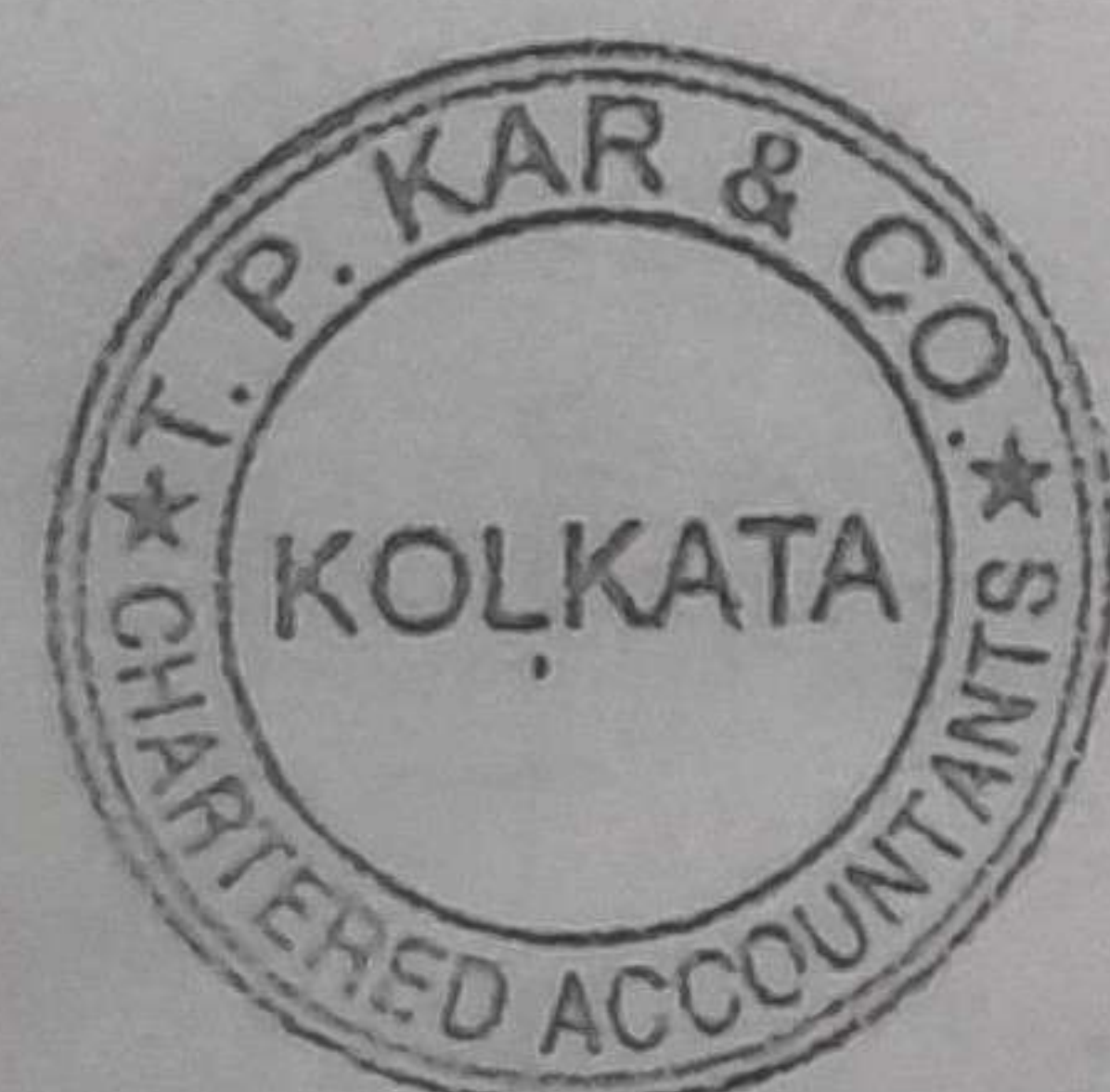
Reserves and Surplus

Net Profit / Loss Carried from Previous Year
Add: Net Profit during the Year

2

3,745.52 3,571.36
107.00 174.16

3,852.52 3,745.52



For T. P. Kar & Co.
Chartered Accountant

[Signature]

Debasish Kar

For ATRAYEE PROPERTIES PVT. LTD.

Sayontan Seth Atrayee Seth
DIN : 06452155 DIN : 07395285

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

[Signature]

Director

[Signature]

Director

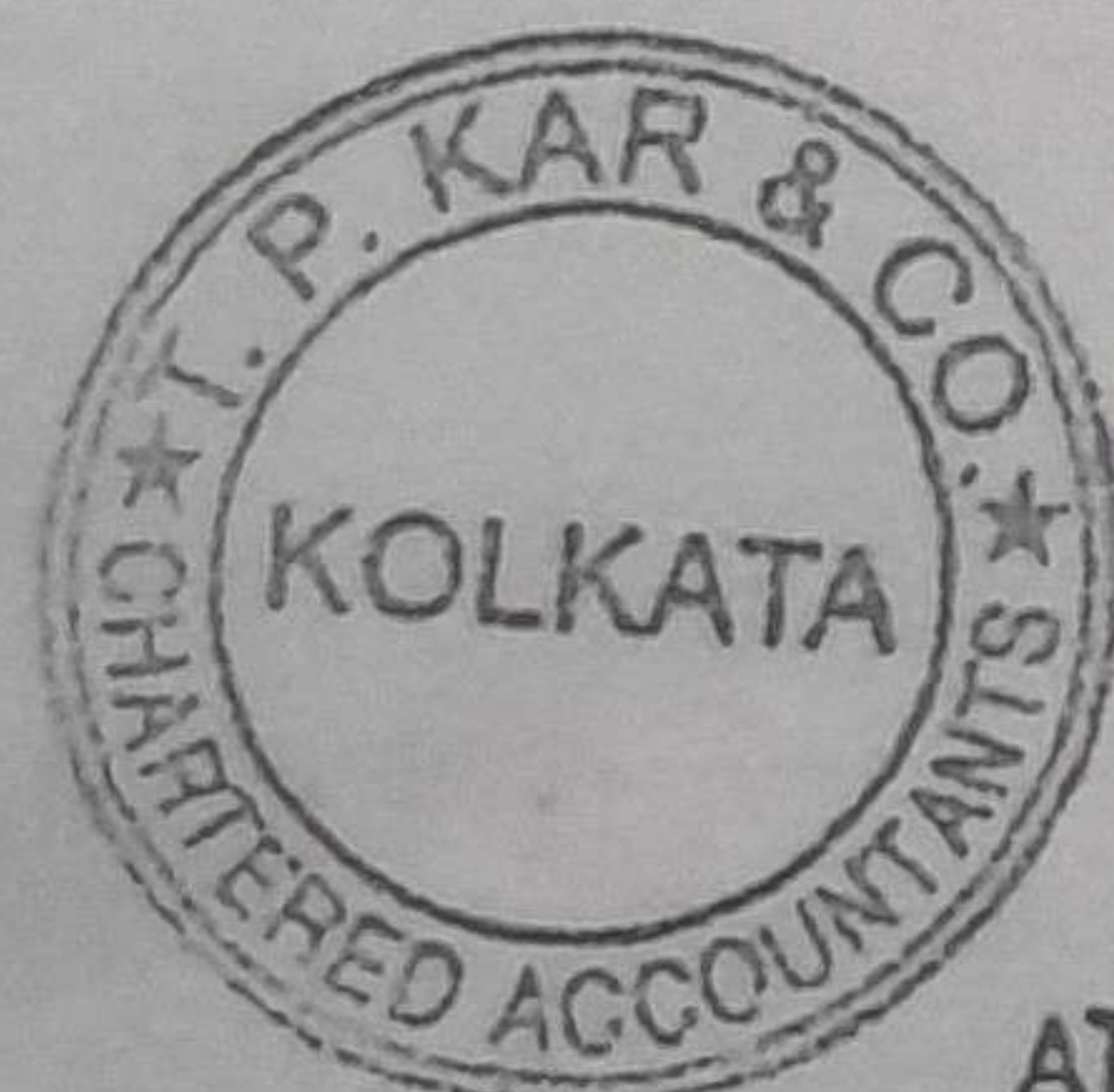
Place: Kolkata,
Dated: 13 August 2022

Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
<u>Others Current Liabilites</u>	3		
Audit Fees		150.00	150.00
Electricity Charges		102.54	-
Staff Salary		275.00	-
		<u>527.54</u>	<u>150.00</u>
<u>Short-term provisions</u>	4		
Provision for Income Tax		<u>37.60</u>	<u>61.18</u>
<u>(a) Property Plant & Ecuipment intangible</u>	5		
Gross Block		81,921.03	81,921.03
Less: Depreciation		-	-
Net Block		<u>81,921.03</u>	<u>81,921.03</u>
<u>(b) Long term Loan and Advance</u>	6		
Advance to parties		<u>9,000.00</u>	-
		<u>9,000.00</u>	
<u>Current investments</u>	7		
Share investment into Wellplan Dealcom Pvt. Ltd.		6,320.00	6,320.00
Share investment into Sayontan Ayurvedic Solution Pvt. Ltd.		10,000.00	10,000.00
		<u>16,320.00</u>	<u>16,320.00</u>
<u>Cash and cash equivalents</u>	8		
Cash at Bank (Bank of Barada)		10,003.13	10,507.39
Cash in Hand		112.58	2,787.55
		<u>10,115.71</u>	<u>13,294.93</u>

Signed in terms of our attached report of even date.

For T. P. Kar & Co.
Chartered Accountant

For ATRAYEE PROPERTIES PVT. LTD.



Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155

DIN : 07395285

Place: Kolkata,
Dated: 13 August 2022

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

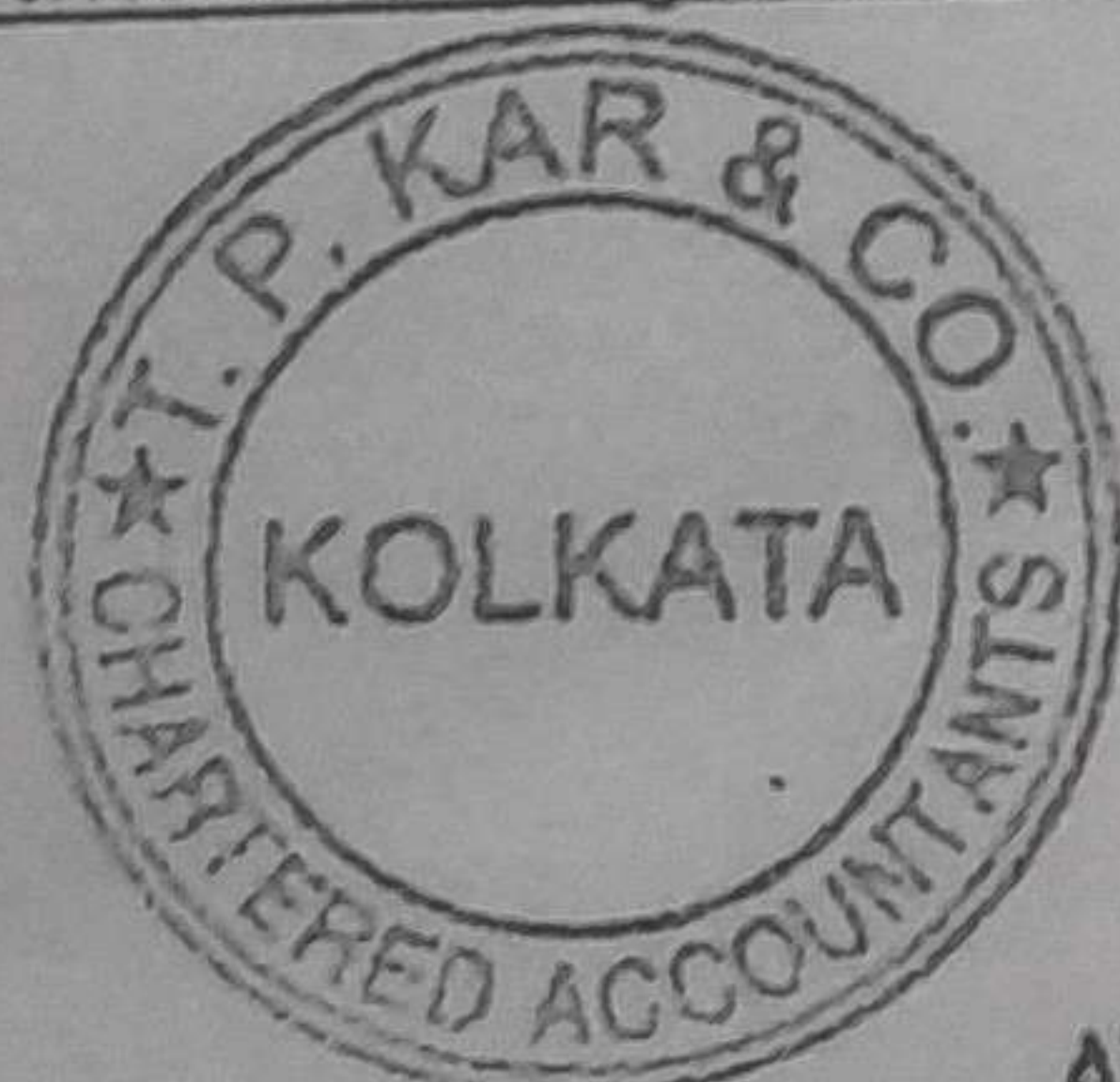
Sayontan Seth
Director

Atrayee Seth
Director

Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
I. Revenue from operations		-	-
II. Other Income	9	6,107.50	3,000.00
III. Total Income (I + II)		6,107.50	3,000.00
<u>III. Expenses:</u>			
Employee benefit expense	10	2,430.00	1,884.00
Other expenses	11	3,532.90	880.66
Total Expenses		5,962.90	2,764.66
IV. Profit before exceptional and extraordinary items and tax	(III - IV)	144.60	235.34
V. Exceptional Items		-	-
VI. Profit before extraordinary items and tax (V - VI)		144.60	235.34
VII. Extraordinary Items		-	-
VIII. Profit before tax (VII - VIII)		144.60	235.34
IX. Tax expense: (1) Current tax		37.60	61.18
X. Profit(Loss) from the period from continuing operations		107.00	174.16
XIV. Profit/(Loss) for the period		107.00	174.16
XV. Earning per equity share:			
(1) Basic		0.02	0.02
(2) Diluted		0.02	0.02

Signed in terms of our attached report of even date.



For T. P. Kar & Co. or ATRAYEE PROPERTIES PVT. LTD.
 Chartered Accountant

Debasish Kar

Sayontan Seth Atrayee Seth
 DIN : 06452155 DIN : 07395285

Place: Kolkata,
Dated: 13 August 2022

ATRAYEE PROPERTIES PVT. LTD.

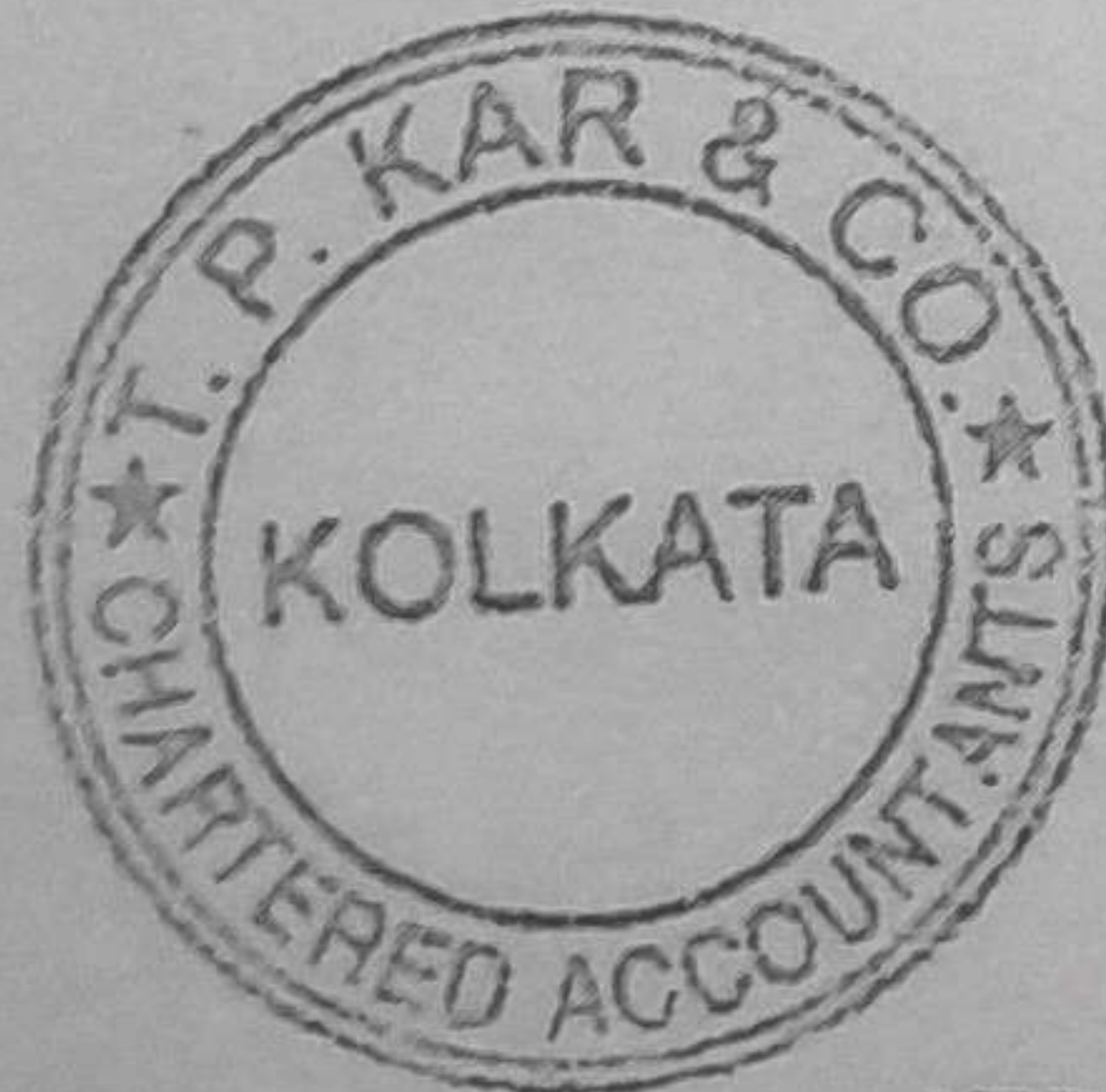
ATRAYEE PROPERTIES PVT. LTD.

Director

Director

Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
Other Income	9		
Income from House Rent		6,107.50	3,000.00
		<u>6,107.50</u>	<u>3,000.00</u>
Employee benefit expense	10		
Staff Salary		2,430.00	1,884.00
		<u>2,430.00</u>	<u>1,884.00</u>
Other expenses	11		
Audit Fees		150.00	150.00
Filing Fees		6.00	88.00
Bank Charges		24.76	-
Electricity Charges		560.04	346.46
Panchyat Tax		734.50	-
Repair & Maintanance		1,792.00	-
General Expenses		187.50	211.50
Preliminary Expenses		59.10	65.70
Trade Licence		19.00	19.00
		<u>3,532.90</u>	<u>880.66</u>

For T. P. Kar & Co. or ATRAYEE PROPERTIES PVT. LTD.
Chartered Accountant



Debasish Kar

Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155 DIN : 07395285

Place: Kolkata,
Dated: 13 August 2022

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

Sayontan Seth

Director

Atrayee Seth

Director

ATRAYEE PROPERTIES PVT. LTD.
12, Chandranath Simlai Lane,
Kolkata: 700 002
CIN : U45400WB2008PTC126085

FIXED ASSETS AS ON 31ST MARCH 2022 AS PER COMPANY ACT

Particulars	Rate of Dep. @	Total Cost as on 1st April 21	Addition during the year	Sale / Adjustment/ Trans fer during the year	Total Cost upto 31st Mar-22	Depreciation written off upto 31st March 2021	Depreciation written off during the year	Figures in hundred	
								total depreciation written off upto 31st March 2022	Net Value of Assets as at 31st Mar-22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baruipur Property	0.00%	35,763.70	-	-	35,763.70	-	-	-	35,763.70
Nasibpur Property	0	13,523.85	-	-	13,523.85	-	-	-	13,523.85
Factory Property	0.00%	32,342.28	-	-	32,342.28	-	-	-	32,342.28
Graden Decoration	0.00%	291.20	-	-	291.20	-	-	-	291.20
Total		81,921.03	-	-	81,921.03	-	-	-	81,921.03

For T. P. Kar & Co.
Chartered Accountant



Debasish Kar
Partner

For ATRAYEE PROPERTIES PVT. LTD.
ATRAYEE PROPERTIES PVT. LTD.
Sayontan Seth
Director
DIN : 06452155

For ATRAYEE PROPERTIES PVT. LTD.
ATRAYEE PROPERTIES PVT. LTD.
Atrayee Seth
Director
DIN : 07395285

Place: Kolkata,
Dated: 13 August 2022