

LIM REAL ESTATE PRIVATE LIMITED
(formerly known as CALCUTTA UROLOGY RESEARCH
CENTRE PRIVATE LIMITED)

AUDITED STATEMENT OF ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH, 2022
=====

V. N. PUROHIT & CO.
Chartered Accountants

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V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Lim Real Estate Private Limited
(Formerly known as Calcutta Urology Research Centre Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Lim Real Estate Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2022 and the Statement of Profit and Loss for the year then ended, and notes to financial statements including a summary of the significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

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 ("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 31st March, 2022, the *profit* for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statement 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 during the course of our 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.



BRANCHES

Management's responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 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, 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 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.

Materiality is the magnitude of misstatements in the financial statement, individually or in aggregate, makes it probable that the economic decision of reasonable knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and, (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. On the basis of explanation given and records available before us, the Order is not applicable on the Company.
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 and 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 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f. Clause (i) of sub-section (3) of section 143 of the Act does not apply to the Company in terms of Notification dated 13th June 2017 issued by Govt. of India, Ministry of Corporate Affairs. Hence, there is no requirement to report on the adequacy of the Company's internal financial controls system and the operating effectiveness of such controls;
- 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. The Company is not required to transfer any amount to the Investor Education and Protection Fund;
 - iv.
 - a) the Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;



- c) based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. As per the information and explanation given by the management:
- a) No final dividend is proposed in the previous year by the Company;
- b) No interim dividend has been proposed by the Company during the year;
- c) The Board of Directors of the Company have not proposed any dividend for the financial year under audit.



For V. N. PUROHIT & CO.
Chartered Accountants
Firm's Registration No. 304040E

A handwritten signature in black ink, appearing to read "Harsh Vardhan Bhardwaj".

CA Harsh Vardhan Bhardwaj
Partner
Membership No. 067993
UDIN: 22067993BBGFVS8108

Kolkata
The 6th day of September, 2022

LIM REAL ESTATE PRIVATE LIMITED
 (FORMERLY KNOWN AS CALCUTTA UROLOGY RESEARCH CENTRE PRIVATE LIMITED)
 CIN: U70100WB1988PTC044933)
 Address: 8A, ROYD STREET, KOLKATA-700016)

Balance Sheet as at 31 March 2022

(₹ in '00)

Particulars	Note	31 March 2022	31 March 2021
EQUITY AND LIABILITIES			
(a) Shareholders' funds			
(a) Share Capital	3	6,110	1,110
(b) Reserves and Surplus	4	37,171	22,108
Total		43,281	23,218
(b) Non-current liabilities			
(a) Long-term Borrowings	5	15,16,889	1,61,889
Total		15,16,889	1,61,889
(c) Current liabilities			
(a) Other Current Liabilities	6	2,72,274	354
(b) Short-term Provisions	7	5,300	-
Total		2,77,574	354
Total Equity and Liabilities		18,37,744	1,85,461
ASSETS			
(a) Non-current assets			
(i) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	85,253	85,718
(ii) Capital Work-in-progress		49,076	49,076
Total		1,34,329	1,34,794
(b) Current assets			
(a) Inventories		16,79,464	-
(b) Cash and Cash Equivalents	9	544	27,874
(c) Short-term Loans and Advances	10	22,574	22,574
(d) Other Current Assets	11	833	219
Total		17,03,415	50,667
Total Assets		18,37,744	1,85,461

For accompanying notes to the financial statements

For our report of even date

V. N. PUROHIT & CO.

Chartered Accountants

CIN Registration No. 304040E

(Signature)
 (Vardhan Bhardwaj)

Membership No. 067993

Office: Kolkata
 Date: 6 September 2022

FOR LIM REAL ESTATE PRIVATE LIMITED

(Signature)
 Director

Mousumi Hossain
 Director
 08497619

For and on behalf of the Board

FOR LIM REAL ESTATE PRIVATE LIMITED

(Signature)
 Director

Mira Bibi
 Director
 08497618



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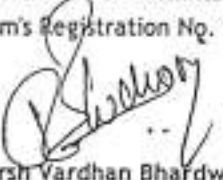
Statement of Profit and loss for the year ended 31 March 2022

(₹ in '00)

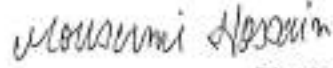
Particulars	Note	31 March 2022	31 March 2021
Revenue from Operations		-	-
Other Income	12	35,421	-
Total Income		35,421	-
Expenses			
Purchases	13	16,79,464	-
Change in Inventories of work in progress and finished goods	14	(16,79,464)	-
Depreciation and Amortization Expenses	8	-	90
Other Expenses	15	15,058	599
Total expenses		15,058	689
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		20,363	(689)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		20,363	(689)
Extraordinary Item		-	-
Profit/(Loss) before Tax		20,363	(689)
Tax Expenses	16		
- Current Tax		5,300	-
- Deferred Tax		-	2,433
Profit/(Loss) after Tax		15,063	(3,122)
Earnings Per Share (Face Value per Share Rs.100 each)			
-Basic	17	1,121.69	-281.27
-Diluted	17	1,121.69	-281.27

See accompanying notes to the financial statements

As per our report of even date
For V. N. PUROHIT & CO.,
Chartered Accountants
Firm's Registration No. 304040E


Harsh Vardhan Bhardwaj
Partner
Membership No. 067993

Place: Kolkata
Date: 6th September 2022

For LIM REAL ESTATE PRIVATE LIMITED

Mousumi Hossain
Director

Mousumi Hossain
Director
08497619

For and on behalf of the Board

For LIM REAL ESTATE PRIVATE LIMITED

Mira Bibi
Director

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Director
08497618



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Significant Accounting Policies & Notes to Financial Statements

COMPANY INFORMATION

The Company (LIM REAL ESTATE PRIVATE LIMITED) is engaged in the business of Real Estate.

SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are prepared in accordance with the historical cost convention and the accrual basis of accounting.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 (The Act) read with Rule 7 of the Companies (Accounts) Rules, 2015, the provisions of the Act (to the extent notified). 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.

The preparation of financial statement in conformity with GAAP requires the 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 expenses during the period. Examples of such estimates include computation of percentage of completion which requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended, provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statement in the period in which changes are made, if material, their effects are disclosed in the notes to the financial statements.

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 revised Schedule III to the Companies' Act, 2013. Based on the nature of services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Earning per Share (EPS)

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



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c. Fixed Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations

d. Depreciation / amortisation

In respect of fixed assets (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write off the cost of the assets over the useful

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years

e. Impairment

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognized in the profit & loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and is accordingly reversed in the profit & loss account.

f. Investments

Long term investments are stated at cost. However, provision if required is made to recognize any permanent diminution in the value of investment.
 Current investments are stated at lower of cost or fair value.

g. Revenue recognition

Income is recognized on accrual basis.



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Taxation

Current Taxes:

Provision for current tax is determined on the basis of taxable income computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred Taxes:

Deferred tax asset and liability is recognized by computing the tax effect on timing differences which arise during the year and reverse during the subsequent period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Employee Benefit Expenses

Employee benefits will be recorded in accordance with Revised Accounting Standard 15 - Employee Benefits (Revised 2005) issued by ICAI.

Provisions, Contingent liabilities and Contingent assets

Depending upon the facts of each case and after due evaluation of legal aspects, claims against the Company are accounted for as either provisions or disclosed as contingent liabilities. The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. Possible future or present obligations that may but will probably not require outflow of resources or where the same cannot be reliably estimated, is disclosed as contingent liability in the Financial Statements.

As per our report of even date

For V. N. PUROHIT & CO,
Chartered Accountants
Firm's Registration No. 304040E


Harsh Vardhan Bhardwaj
Partner
Membership No. 067993

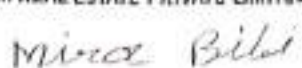
Place: Kolkata
Date: 6 September 2022

For LIM REAL ESTATE PRIVATE LIMITED

Director

Mousumi Hossain
Director
08497619

For and on behalf of the Board

For LIM REAL ESTATE PRIVATE LIMITED

Director

Mira Bili
Director
08497618



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 (CIN: U70100WB1988PTC044933)
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Significant Accounting Policies & Notes to Financial Statements

3 Share Capital

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Authorised Share Capital Equity Shares, Rs. 100 par value, 1500000 (Previous Year -40000) Equity Shares	15,00,000	40,000
Issued, Subscribed and Fully Paid up Share Capital Equity Shares, Rs. 100 par value 6110 (Previous Year -1110) Equity Shares paid up	6,110	1,110
Total	6,110	1,110

Reconciliation of number of shares

Particulars	31 March 2022		31 March 2021	
	No. of shares	(₹ in '00)	No. of shares	(₹ in '00)
Opening Balance	1,110	1,110	1,110	1,110
Issued during the year	5,000	5,000	-	-
Deletion during the year	-	-	-	-
Closing balance	6,110	6,110	1,110	1,110

Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares Name of Shareholder	31 March 2022		31 March 2021	
	No. of shares	In %	No. of shares	In %
Mira Bibi	555	9.08%	555	50.00%
Mousummi Hossain	555	9.08%	555	50.00%
Jakir Hossain	5000	81.84%	-	-

4 Reserves and Surplus

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Statement of Profit and loss		
Balance at the beginning of the year	22,108	25,230
Add: Profit during the year	15,063	(3,122)
Balance at the end of the year	37,171	22,108
Total	37,171	22,108

5 Long term borrowings

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Unsecured:		
-From Related Parties	15,16,889	1,61,889
Total	15,16,889	1,61,889



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Significant Accounting Policies & Notes to Financial Statements

6 Other current liabilities

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Bank Overdraft	2,41,310	-
Liability for expense	30,964	-
Other payables	-	59
Outstanding Liability for expense	-	295
Total	2,72,274	354

7 Short term provisions

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Others		
-Provision For Tax	5,300	-
Total	5,300	-



(in '000)

8. Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-21	Addition	Deduction	As on 01-Apr-21	As on for the year	Deduction	As on 31-Mar-22	As on 31-Mar-21
(i) Property, Plant and Equipment								
Land Freehold	85,253	-	-	-	-	-	85,253	85,253
Building	13,496	-	13,496	13,496	-	13,496	-	-
Electric Installation	1,011	-	1,011	1,011	-	1,011	-	-
Furnitures and Fixtures	2,617	-	2,617	2,542	-	2,542	-	74
Electric Fan	403	-	403	403	-	403	-	-
Fire Fighting Equipments	1,185	-	1,185	823	-	823	-	362
Telephone	199	-	199	186	-	186	-	13
Television	318	-	318	302	-	302	-	16
Office Equipments	426	-	426	426	-	426	-	-
Total	1,04,907	-	19,654	19,189	-	19,189	85,253	85,718
Previous Year	10,44,907	-	1,04,907	19,126	63	19,189	85,718	-

(ii) Intangible Assets								
Total	-	-	-	-	-	-	-	-
Previous Year	1,049	-	-	1,022	27	-	1,049	-

(in '000)

(ii) Capital Work-in-progress

Opening Balance	31 March 2021	27,300
Add: Addition during the year	31 March 2022	49,076
Less: Capitalised during the year	31 March 2022	21,776
Closing Balance	31 March 2022	49,076

(in '000)

Capital Work-in-Progress Ageing Schedule

Particulars	Amount in CWIP for a period of				Amount in CWIP for a period of				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years
Capital Work-in-Progress									
Projects in progress	21,776	21,776	27,300	-	49,076	21,776	27,300	-	-
Projects temporarily suspended	-	-	-	-	-	-	-	-	-
Total									



Significant Accounting Policies & Notes to Financial Statements

9 Cash and cash equivalents		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Cash on hand			
Balances with banks in current accounts	412	2	
Total	412	2	27,872
0 Short term loans and advances		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Balances with Government Authorities	22,574	22,574	
Total	22,574	22,574	
1 Other current assets		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Advance For Expenses	219	219	
Security Deposits	614	-	
Total	833	219	
2 Other Income		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Others			
-Sale of Scrap	35,421	-	
Total	35,421	-	
3 Purchases		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Purchases	16,79,464	-	
Total	16,79,464	-	
4 Change in Inventories of work in progress and finished goods		(₹ in '00)	
Particulars	31 March 2022	31 March 2021	
Opening Inventories			
Stock-in-trade	-	-	
Less: Closing Inventories			
Stock-in-trade	16,79,464	-	
Total	(16,79,464)	-	



15 Other expenses

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Auditors' Remuneration		295
Professional fees	295	175
Bank Charges	234	129
Demolition Expense	75	-
Filing Fees	1,786	-
Loss on Asset Discarded	12,134	-
Professional Tax	465	-
Trade Licence	25	-
	44	-
Total	15,058	599

16 Tax Expenses

(₹ in '00)

Particulars	31 March 2022	31 March 2021
Current Tax	5,300	-
Deferred Tax	-	2,433
Total	5,300	2,433



LJM REAL ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS CALCUTTA UROLOGY RESEARCH CENTRE PRIVATE LIMITED)
(CIN: U70100WB1988PTCO44933)
(Address: 8A, ROYD STREET, KOLKATA-700016)

Significant Accounting Policies & Notes to Financial Statements

17 Earning per share

Particulars	31 March 2022	31 March 2021
Profit attributable to equity shareholders (₹ in '00)	15,063	(3,122)
Weighted average number of equity shares	1,343	1,110
Earnings per share basic (₹)	1,122	(281)
Earnings per share diluted (₹)	1,122	(281)
Face value per equity share (₹)	100	100

18 Related Party Disclosure

(i) List of Related Parties

	Relationship
Mira Bibi	Key Management Personnel
Mousumi Hossain	Key Management Personnel
Jakir Hossain	Key Management Personnel
Shib Biri Manufacturing Co Private Limited	Enterprise over which Management is able to exercise control

(ii) Related Party Transactions

(₹ in '00)

Particulars	Relationship	31 March 2022	31 March 2021
Loan Taken			
- Mira Bibi	Key Management Personnel	50,000	-
- Mousumi Hossain	Key Management Personnel	1,10,000	100
- Jakir Hossain	Key Management Personnel	8,95,000	50,000
- Shib Biri Manufacturing Co Private Limited	Enterprise over which Management is able to exercise control	3,00,000	-
Shares Alloted			
- Jakir Hossain	Key Management Personnel	5,000	-

(iii) Related Party Balances

(₹ in '00)

Particulars	Relationship	31 March 2022	31 March 2021
Unsecured Loans			
- Mira Bibi	Key Management Personnel	1,19,889	69,889
- Mousumi Hossain	Key Management Personnel	1,52,000	42,000
- Jakir Hossain	Key Management Personnel	9,45,000	50,000
- Shib Biri Manufacturing Co Private Limited	Enterprise over which Management is able to exercise control	3,00,000	-



19 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	6.14	143.13	-95.71%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	35.05	6.97	402.65%
(c) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	45.30%	12.60%	459.55%
(d) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	0.97%	1.69%	-157.24%

20 Subsequent Events

There are no reportable subsequent events.

21 Deferred Tax Asset

Deferred Tax Assets amounting to Rs. 17,87,971 has not been recognised as there is no virtual certainty for its realisation.

22 Long Term or Retirement benefit

At present the company does not provide any long term or retirement benefit as the said is not applicable to the company.

23 AS-17 - Segment Reporting

There is no reportable segment as per AS-17

24 Contingent Assets or Liabilities

There are no contingent assets and contingent liabilities in terms of AS-29 as on 31-03-2022.

25 Small and Medium Sized Company

The Company is a small and medium-sized company (SMC) as defined in the General Instructions in respect of Accounting Standards

26 Intimation from MSME Vendors

The company has not received intimation from vendors regarding their status under Micro, Small and Medium Enterprises Development


27 Impairment

In terms of AS-28, in the opinion of the management none of the assets have impaired in value as shown in books.

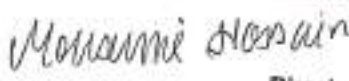
28 Regrouping

The company has reclassified/regrouped/rearranged previous year figures to confirm to this year's classification wherever necessary.

For V. N. PUROHIT & CO.
 Chartered Accountants
 Firm's Registration No. 304040E


 Harsh Vardhan Bhardwaj
 Partner
 Membership No. 067993

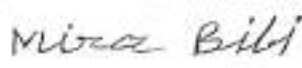
For LIM REAL ESTATE PRIVATE LIMITED


 Director

Mousumi Hossain
 Director
 08497619

For and on behalf of the Board

For LIM REAL ESTATE PRIVATE LIMITED


 Director

Mira Bibi
 Director
 08497618

Place: Kolkata

Date: 6th September 2022

