



C. GHOSH & CO.

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Report on the Audit of Standalone Financial Statements

1. Our Opinion

We have audited the accompanying financial statements of M/s. Raichaudhuri Construction Pvt Ltd ("The Company") which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, the Statement of Cash Flow for the year then ended and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the loss and its cash flow for the year ended on that date.

Matter of Emphasis :

The Company is into construction activity under Joint venture model for the present project in process. Though Construction costs have been incurred and the project has already initiated but the Joint Venture Agreement has not been entered with the Landlord till 31st March 2023.

Our observation is not modified due to observation mentioned under Matter of Emphasis.

We conducted our audit in accordance with 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 provisions of the Companies Act, 2013 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 opinion.



2. 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 Board's Report including Annexure to Board's Report, Business Responsibility 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 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.

3. Management Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, 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 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 standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



4. Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 mis-statement 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



INDEPENDENT AUDITORS' REPORT

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.

5. Key Audit Matters

Key Audit matters are those matters in our professional judgment, were of most significance in our audit of these financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon. Based on the circumstances and facts of the entity and the audit, we determine that there are not any other key audit matters for the purpose of communicating in our report.

6. Report on Other Legal and Regulatory Requirements

As required by 'the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143(5) of the Companies Act 2013, on the basis of checks of the books and records of the Company as we have considered appropriate and according to the information and explanations obtained, we have enclosed our report in Annexure C on the direction issued by the Comptroller and Auditor General of India

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

(A)

- (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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the Company, the Directors are not disqualified Directors as per Section 164 (2) of the Act.



INDEPENDENT AUDITORS' REPORT

(B) 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, as amended in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us :

- a) The Company does not have any pending litigations on its financial position in the financial statements as at 31 March, 2023
- 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 during the year ended 31 March, 2023.
- d)
 - i) The management has represented that to the best of its knowledge and belief , no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities ,including foreign entities ("Intermediaries") with the understanding ,whether recorded in writing or otherwise , that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries ") by or on behalf of the Company ,or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - ii) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities ("Funding Parties") , with the understanding , whether recorded in writing or otherwise ,that the Company shall:
 - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries ") by or on behalf of the Funding Party, or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries ;and

Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that caused us to believe that the representations under sub-clause (d)(i) and (d)(ii) contain any material mis-statement.

- e) The Company has not paid/declared dividend during the year in compliance with Section 123 of Companies Act 2013.



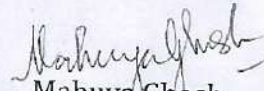
INDEPENDENT AUDITORS' REPORT

(C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, other than sitting fees, remuneration is not being paid by the Company to its directors hence this clause is not applicable to the Company

Date: 1st Sept 2023
Kolkata

For C Ghosh & Co
Chartered Accountants
Firm Registration Number
322547E


Mahuya Ghosh
Partner

Membership Number 058150
UDIN : 23058150B6XLAA1104



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED
CIN - U45201WB2022PTC257064
SHASAN P K BANERJEE ROAD, WARD NO 9 KOLKATA 700144

Balance Sheet as at 31.03.2023

Particulars	Note No.	Figures for the current reporting period (Rs. in Lacs)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2.1	1.00
(b) Reserves	2.2	(0.37)
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long Term Borrowings		-
(b) Deffered Tax Liabilities (Net)		-
(c) Other Long Term Liabilities		-
(d) Long Term Provisions		-
(4) Current Liabilities		
(a) Short Term Borrowings	2.3	18.00
(b) Trade Payables		-
(c) Other Current Liabilities	2.4	60.81
(d) Short Term Provision		-
Total		79.45
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant, Equipment and Intangible Assets		
i) Property, Plant, and Equipment		-
ii) Intangible Assets		-
iii) Capital work-in-progress		76.74
iv) Intangible Assets under development		-
(b) Non-Current Investment		-
(c) Deferred tax assets (net)		-
(d) Long Term Loans & Advances		-
(e) Other Non-Current Assets		-
(2) Current Assets		
(a) Current Investment		-
(b) Inventories		-
(c) Trade Reccivables		-
(d) Cash & Cash Equivalents		-
(e) Short Term Loans & Advances	2.5	2.70
(f) Other Current Assets		-
Total		79.45

Summary of significant accounting policies 1
The notes form an integral part of these financial statements
As per our attached report of even date

For C.Ghosh & Co. For and on behalf of the Board
Chartered Accountants
Firm Reg. No. 322547E

Mahuya Ghosh
Mahuya Ghosh, MN 058150
Partner
UDIN:- 23058150B6XLAG1104



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED
Trabani Rai choudhuri
Director

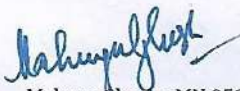


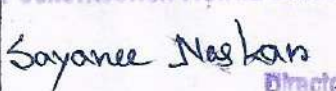
Director
DIN-09732651

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayane Naskara
Director
DIN-09732652

Place : Kolkata
Dated: 19th Sept 2023

Director

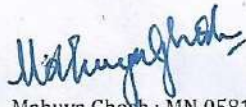
RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED		
CIN - U45201WB2022PTC257064		
SHASAN P K BANERJEE ROAD, WARD NO 9 KOLKATA 700144		
Statement of Profit and Loss for the year ended 31.03.2023		
Particulars	Note No.	Figures for the current reporting period (Rs. in Lacs)
I. Revenue from Operations		-
II. Other Income		-
III. Total Revenue (I + II)		-
IV. Expenses :		
Cost of Construction		-
Employee benefits expense		-
Depreciation & amortization expense		-
Other expenses	2.6	0.37
Total Expenses		0.37
V. extraordinary items and tax (III - IV)		(0.37)
VI. Exceptional Items		-
VII. Profit before extraordinary items and tax		(0.37)
VIII. Extraordinary Items		-
IX. Profit before tax (VII - VIII)		(0.37)
X. Tax Expenses:		
(1) Current Tax		-
(2) Deferred Tax (-)	2.8	-
(3) Income Tax for Earlier Year		-
XI. Profit/(Loss) for the period from continuing operations (IX - X)		(0.37)
XII. Profit/(Loss) from discontinuing operation		-
XIII. Tax expense of discontinuing operations		-
XIV. Profit/(Loss) from discontinuing operation (XII - XIII)		-
XV. Profit/(Loss) for the period (XI + XIV)		(0.37)
XVI. Earnings per equity shares:		
1) Basic		(0.37)
2) Diluted		
Summary of significant accounting policies 1		
The notes form an integral part of these financial statements		
As per our attached report of even date		
For C.Ghosh & Co. Chartered Accountants Firm Reg. No. 322547E		For and on behalf of the Board
 Mahuya Ghosh; MN 058150 Partner UDIN:- 23058150B6XLAQ104		Director DIN-09732651
Place : Kolkata Dated: 1st Sept 2023		RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED  Director RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED  Director

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED
Cash Flow Statement for the year ended 31.03.2023

Particulars	Figures for the current reporting period (Rs.in Lacs)
(A) CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit Before Tax (PBT)	(0.37)
Provision for CSR	-
Earlier Tax Adjustemnt	-
Depreciation	-
Interest Income	-
Operating Profit before Working Capital Changes	(0.37)
Adjustments for:	
Decrease/(Increase) in Current & Non Current Assets	
Decrease/(Increase) in Work in Process	(76.74)
Increase/(Decrease) in Other Current Liabilities & Provisions	78.81
Increase/(Decrease) in Other Long-term Liabilities	-
Increase/(Decrease) in Trade Payables	-
Cash generated from operations	1.70
Income Tax paid	-
Net Cash flow from Operating activities (A)	1.70
(B) CASH FLOW FROM INVESTING ACTIVITIES	
Increase in Share Cappital	1.00
Purchase of Fixed Assets	-
Interest Income	-
Net Cash used in Investing activities (B)	1.00
(C) CASH FLOW FROM FINANCING ACTIVITIES	
Capital Grant Received	
Net Cash used in financing activities (C)	
Net Increase/(Decrease) in cash & Cash Equivalents	2.70
Cash and Cash equivalents as at the beginning of the period	-
Cash and Cash equivalents as at the end of the period	2.70

As per our attached report of even date

For C.Ghosh & Co.
Chartered Accountants
Firm Reg. No. 322547E


Mahuya Ghosh ; MN 058150


Partner
UDIN:- 23058150B6XLAG1104

Place : Kolkata
Dated: 14th Sept 2023



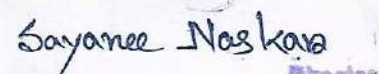
For and on behalf of the Board

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED


Director

Director
DIN-09732651

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED


Director

Director
DIN-09732652

Note - 2.3 Unsecured Loan		Rs. in Lacs
Particulars	Figures for the current reporting period (Rs.in Lacs)	
From Sunilava Builders	18.00	
Total	18.00	
Note - 2.4 Current liabilities		Rs. in Lacs
Particulars	Figures for the current	
GST Payable	0.21	
Oustanding Liabilities	0.13	
Advance from Parties	60.48	
Total	60.81	
Note - 2.5 Cash & Cash Equivalents		Rs. in Lacs
Particulars	Figures for the current	
Cash at Bank	2.70	
Total	2.70	
Note - 2.3 Other Expenses :		Rs. in Lacs
Particulars	Figures for the current reporting period	
Audit fees	0.13	
Bank Charges	0.04	
Interest and Late filing charges	0.20	
Total	0.37	

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai choudhuri
Director



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayaneer Naskar
Director

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED
Notes on Financial Statement for the year ended on 31.03.2023

Note - 2.1 Share Capital

(a) Particulars	Figures for the current reporting period (Rs.in Lacs)
Authorized Capital:	
1,00,000 Equity Shares of Rs. 10/- each	10.00
Issued, Subscribed and fully paid-up Capital:	
10,000 Equity Shares of Rs. 10/- each	1.00

b) Terms/rights attached to equity shares

The company has one class of Equity Share with voting rights having a nominal value of Rs. 10/- per share.

c) Details of shareholders holding more than 5% shares

Name of Shareholder	As at March 31, 2023	
	No. of Shares	% held
SRABANI RAI CHAUDHURI	5000	10
SAYANEË NASKAR	5,000	10

Note - 2.2 Reserve

Particulars	Figures for the current reporting period (Rs.in Lacs)
Surplus/(Deficit) - Opening Balance	-
Add: Profit for the year	(0.37)
Less:- Earlier Tax Adjustment (FY 18-19)	-
Less :- Provision for CSR	-
Surplus/(Deficit) - Closing Balance	(0.37)

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai Chaudhuri
Director



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayaneë Naskar
Director

Raichaudhury Construction Pvt Ltd

Note - 1: Significant Accounting Policies

1.1 Basis of Preparation of Financial Statements:

The Financial Statements are prepared under historical cost convention and the ongoing concern basis following the generally accepted accounting principles in India and the provisions of Companies Act, 2013. The Company follows generally the accrual basis of accounting unless otherwise stated.

1.2 Property, Plant and Equipment & Depreciation:

Property, Plant and Equipment are stated at historical cost less depreciation. Cost includes all non- recurring expenses attributable to acquisition and installation of assets.

Depreciation on Property, Plant and Equipment has been provided for on written- down value method. Pursuant to the enactment of Companies Act, 2013 the Corporation has applied the estimated useful lives of Property, Plant and Equipment as specified in Part-C of Schedule - II of the said Act. Accordingly, the unamortised carrying value is depreciated / amortised over the revised / remaining useful lives. Intangible Asset has been fully depreciated during the year.

However, this is the 1st year of its operation, there is no addition to Fixed Assets and question of depreciation do not arise

1.3 Revenue Recognition:

Revenue would be recognized at the time of Registration of the House properties/ shops, etc. Till registration the expenses on construction would be booked to Work in Process and Advance from parties to Capital Advances under Liabilities.

Debits to PL Account will arise on charging of expenses like rent for office premises occupied by the Company, expenses for electricity bills used for office of the Company and remuneration for the services rendered by the staffs engaged.



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai Chaudhury
Director

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RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayonee Naskar
Director

1.4 Provisions & Contingent Liabilities:

Provision is made on the basis of review at each balance sheet date for present obligation against past events for which it is probable that an outflow of resources will be required to settle such obligation and in respect of which a reliable estimate can be made. Contingent Liabilities are disclosed after an evaluation of the facts and legal aspects of the matters involved.

1.5 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumption that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

1.6 Taxation:

Income Tax Expenses are accounted for in accordance with AS – 22 “Accounting for Taxes on Income” which includes current tax and deferred taxes. Deferred tax reflects the impact of timing differences between taxable income and accounting income for the year and reversal of timing difference on earlier years. Deferred tax assets are not recognized in absence of virtual certainty.

1.7 Foreign Currency Transactions: There are no foreign currency transaction during the year

1.9 Employee Benefits: Not accounted for as this is the 1st year of operation

1.10 Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its estimated/assessed recoverable value. An impairment loss is charged to the Profit & loss Account in the year in which the assets is identified as impaired. The impaired loss recognised in prior accounting periods is reversed if there has been a charge in the recoverable amount.

No such instances in the present period under audit



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai Chaudhuri
Director

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayanee Naskara
Director

1.11 Prior Period Income / Expenses

Individual item of expense/income for value of upto Rs. 100000/- (One Lakh) each relating to the earlier year is recognised in the accounts directly as expense/income of that year in which the same is detected and/or earned/expended. No such instances for the current year under audit.

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Smitarani Rai Chaudhuri

Director



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayaneer Naskar

Director

NOTES ON ACCOUNTS

1. There are no amount due to Small Scale and Ancillary undertakings and the Micro, Small and medium enterprises to whom the Company owes dues.

2. Contingent liabilities and commitments (to the extent not provided for): NIL

3. Earning & Outflow in Foreign Currency : NIL

4. Earning per share (Rupees in lacs)

Particulars	2022-23
Net profit / (loss) for the year	--
Earnings per share - Basic	--

5. Payment to Auditors as - (Rupees in lacs)

Particulars	2022-23
Payment to Auditors	0.13

6. Deferred Tax Assets & Liabilities (Net)

Deferred Tax Provision is not applicable hence not provided

7. Related Party Disclosure : (Rs. in Lacs)

Particulars	2022-23
Remuneration to Directors	--
Loan from Related Parties	18.00

8. Segment Reporting

The requirement under Accounting Standard - 17 relating to "Segment Reporting" is not applicable

9. Due to Micro and Small Enterprises :

(a) The principal amount due thereon remaining unpaid to the suppliers as on the end of the year Rs.Nil.

(b) No interest is paid/payable during the year to such enterprises.

The above information has been compiled in respect of parties to the extent to which they could be identified as MSE under Micro, Small and Medium Enterprise Development Act, 2006 on the basis of information available with the Company.



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai Choudhury

Director

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Soyanee Nasikar

Director

10. There are no Trade Payable as required to be reported under Schedule III of Companies Act, 2013 as amended upto notification dated 24.03.2021 is as under :
11. There are no Trade Receivable for reporting as per Ageing Schedule as per requirement of Schedule III of Companies Act, 2013 as amended upto notification dated 24.03.2021
12. Financial Ratio in as per requirement of Schedule III of Companies Act, 2013 as amended upto notification dated 24.03.2001.

Sl. No.	Ratio	Basis	Numerator (Rs. in Lacs)	Denominator (Rs. in Lacs)	Ratio
1	Current Ratio	Current Assets/ Current Liabilities	2.70	78.81	0.03
2	Return on Equity	Net Profit After Tax / Average Shareholders' Equity	(0.37)	1.00	(0.37)
3	Trade Receivable Turnover Ratio	Net Credit Sales* / Average Trade Receivable**	-	-	-
4	Trade Payable Turnover Ratio	Net Credit Purchase*** / Average Trade Payable	-	-	-
5	Net Capital Turnover Ratio	Net Sales / Average Working Capital	-	-	-
6	Net Profit Ratio#	Net Profit / Sales	-	-	-
7	Return on Capital Employed	EBIT / Capital Employed	-	-	-

Figures for the previous year have been re-grouped, re-arranged and re-casted wherever necessary.

For C Ghosh & Co
Chartered Accountants
(Registration No. 322547E)

Mahuya Ghosh

CA Mahuya Ghosh
Proprietor

Membership No. 058150

UDIN-23053150BGXLAB1104

Dated the 1st Sept 2023



RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Srabani Rai Chaudhuri
Director

RAICHAUDHURI CONSTRUCTION PRIVATE LIMITED

Sayanee Naskar
Director