

ETHA REALTY PRIVATE LIMITED

825, MAHAMAYATALA ROAD, GARIA, KOLKATA-700084

BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,01,86,000.00	1,01,86,000.00
(b) Reserves and surplus	2	(30,79,821.00)	(31,19,503.00)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	8,45,29,960.00	5,06,74,130.00
(b) Deferred tax liabilities (net)		26,090.00	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	28,13,34,484.00	15,28,04,950.00
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	5	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		57,42,135.00	33,98,104.00
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	31,41,272.00	19,90,461.00
TOTAL		38,18,80,120.00	21,59,34,142.00
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment			
(ii) Intangible assets	8	15,64,790.00	6,84,428.00
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	5,26,78,240.00	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	10	-	-
(b) Inventories	11	30,24,44,992.00	19,85,93,910.00
(c) Trade receivables	12	-	-
(d) Cash and cash equivalents	13	1,50,06,434.00	1,24,56,904.00
(e) Short-term loans and advances	14	72,79,131.00	12,51,296.00
(f) Other Current Assets	15	29,06,533.00	29,47,604.00
TOTAL		38,18,80,120.00	21,59,34,142.00

See accompanying notes forming part of the financial statements

1-23

In terms of our report attached.

M/S A KUMAR MISHRA & ASSOCIATES
(Chartered Accountants)
Firm Regn. No. :- 329347E

Amit Kumar Mishra
(A. K. Mishra)
Proprietor
Membership No. : 067548

Place: KOLKATA

Date: 23rd day of August, 2022

ETHA REALTY PRIVATE LIMITED

ETHA REALTY PVT. LTD.

ETHA REALTY PVT. LTD.

Nikhil Ghosh *Soma Ghosh* *Ghosh*

NIKHIL GHOSH
(DIRECTOR)
DIN:03596177

SOMA GHOSH
(DIRECTOR)
DIN: 03596199

Director

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(In Rupees)			
Particulars	Note No.	Figures for the current reporting period Rs.	Figures for the previous reporting period Rs.
I Revenue from operations (gross)	16	-	-
Less: Excise Duty		-	-
Revenue from operations (net)		-	-
II Other Income	17	20,549.00	56,500.00
III Total Income (I+II)		20,549.00	56,500.00
IV Expenses			
(a) Purchase of Stock in Trade	18	6,14,47,488.00	6,34,15,093.00
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(10,38,51,082.00)	(9,38,06,941.00)
(c) Employee benefits expenses	20	58,34,690.00	35,71,158.00
(d) Finance costs	21	70,60,172.00	98,47,211.00
(e) Depreciation and amortisation expenses		3,47,319.00	61,282.00
(f) Other expenses	22	2,91,63,594.00	1,69,54,681.00
Total Expenses		2,181.00	42,484.00
V Profit before exceptional and extraordinary item and tax		18,368.00	14,016.00
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		18,368.00	14,016.00
VIII Extraordinary Items		-	-
IX Profit before Tax		18,368.00	14,016.00
X Tax Expense:			
(a) Current tax expense		4,776.00	-
(b) Deferred tax		(26,090.00)	-
XI Profit / (Loss) for the period from continuing operations		39,682.00	14,016.00
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		39,682.00	14,016.00
XVI Earning per equity share:			
(1) Basic	23.02	0.04	0.01
(2) Diluted	23.02	0.04	0.01

In terms of our report attached.

M/S A KUMAR MISHRA & ASSOCIATES
(Chartered Accountants)
Firm Regn. No. :- 329347E

Anil Kumar Mishra
(A. K. Mishra)
Proprietor
Membership No. : 067548

ETHA REALTY PRIVATE LIMITED
ETHA REALTY PVT. LTD. ETHA REALTY PVT. LTD.

Nikhil Ghosh
NIKHIL GHOSH
(DIRECTOR)
DIN:03596177

Soma Ghosh
SOMA GHOSH
(DIRECTOR)
DIN: 03596199

Place: KOLKATA

Date: 23rd day of August, 2022

Notes forming part of the financial statements

Note	Particulars
1	<p>Corporate information</p> <p>Etha Realty Private Limited, a Private Limited Company, having its registered office at 825, Mahamayatala Road, Garia, Kolkata - 700084, Directors of the company as on 31st March 2022 were Mr. Nikhil Ghosh and Mrs. Soma Ghosh.</p>
2	<p>Significant accounting policies</p> <p>The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles ["GAAP"] in India, in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standard) Rules, 2006, prescribed by the Central Government. The preparation of financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements.</p>
2.1	<p>Basis of accounting and preparation of financial statements</p> <p>These financial statements have been prepared and presented on the accrual basis of accounting and comply with the accounting standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 to the extent applicable and other accounting principles generally accepted in India, to the extent applicable.</p>
2.2	<p>Use of estimates</p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
2.3	<p>Inventories</p> <p>Inventory at the end consist of Stock of finished goods, WIP and raw material. The Inventory are valued at cost or net realizable value whichever is low. Cost includes direct and indirect cost relating to Construction activities.</p>
2.4	<p>Investments</p> <p>Quoted & Unquoted Shares are valued at cost.</p> <p>Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.</p> <p>Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.</p>

ETHA REALTY PVT. LTD.

Nikhil Ghosh

Director



ETHA REALTY PVT. LTD.

Soma Ghosh

Director

	<p>All items of Property, Plant & Equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.</p>
2.6	<p>Depreciation</p> <p>Depreciation on the Tangible Assets is provided on WDV basis, based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.</p> <p>Estimated useful lives of the assets are as follows:</p> <ul style="list-style-type: none"> i) Office Equipments : 5 years ii) Computer & Printers : 3 to 6 years iii) Furniture : 10 years iv) Mobile - 5 years v) Plant & Machinery - 5 to 10 years vi) Flat - 60 years
2.7	<p>Revenue recognition</p> <p><u>Sale of goods</u></p> <p>Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.</p> <p><u>Income from services</u></p> <p>Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.</p> <p>Revenues from maintenance contracts are recognised pro-rata over the period of the contract.</p> <p>The Company derives revenue primary from Renting of studios for shooting, which the company has taken on lease. Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection. Sales are net of discounts.</p>
2.8	<p>Other income</p> <p>Interest income is accounted on accrual basis.</p>
2.9	<p>Cash and cash equivalents</p> <p>Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>

ETHA REALTY PVT. LTD.

Nikhil Anush.

Director


ETHA REALTY PVT. LTD.

Soma Ghoshy

Director

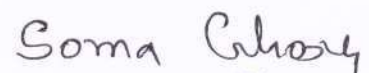
	Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.
2.11	<p>Earnings per share</p> <p>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary 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 extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.</p>
2.12	<p>Taxes on income</p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Deferred tax assets in respect of unabsorbed depreciation are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
2.13	<p>Provisions and contingencies</p> <p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes, if any.</p>

ETHA REALTY PVT. LTD.


Director



ETHA REALTY PVT. LTD.


Director

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 2000000 Equity shares of Rs.10/- each with voting rights	20,00,000.00	2,00,00,000.00	20,00,000.00	2,00,00,000.00
	20,00,000.00	2,00,00,000.00	20,00,000.00	2,00,00,000.00
(b) Issued, Subscribed and Paid up 1018600 Equity shares of Rs.10 each with voting rights	10,18,600.00	1,01,86,000.00	10,18,600.00	1,01,86,000.00
Total	10,18,600.00	1,01,86,000.00	10,18,600.00	1,01,86,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Nikhil Ghosh	10,13,600.00	100.00	10.00	1,01,36,000.00
TOTAL	10,13,600.00	100.00		1,01,36,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Nikhil Ghosh	1013600	100%	0%
2	Soma Ghosh	5000	0%	0%

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Nikhil Ghosh	1013600	100%	0%
2	Soma Ghosh	5000	0%	0%

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
No change during the year				

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
No change during the year				

ETHA REALTY PVT. LTD.

Nikhil Ghosh
Director



ETHA REALTY PVT. LTD.
Soma Ghosh
Director

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(31,19,503.00)	(31,33,519.00)
Add: Profit / (Loss) for the year	39,682.00	14,016.00
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(30,79,821.00)	(31,19,503.00)
Total	(30,79,821.00)	(31,19,503.00)

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
UNSECURED LOANS		
Loan from Director & Relatives:		
- From Directors	5,97,51,099.00	4,60,73,509.00
- From Others	2,47,78,861.00	46,00,621.00
TOTAL	8,45,29,960.00	5,06,74,130.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
SECURED LOANS		
OD A/C	-	-
Bank Loan	1,82,65,924.00	10,25,98,559.00
Others	-	-
CASH CREDIT		
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
Advance from Customers	26,30,68,560.00	5,02,06,391.00
TOTAL	28,13,34,484.00	15,28,04,950.00

ETHA REALTY PVT. LTD.

Nikhil Rosh
Director

ETHA REALTY PVT. LTD.

Soma Ghosh
Director

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	57,42,135.00	-	-	-	57,42,135.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					57,42,135.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	33,98,104.00	-	-	-	33,98,104.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					33,98,104.00

ETHA REALTY PVT. LTD.

Nikhil
 Director



ETHA REALTY PVT. LTD.

Soma Choudhary
 Director

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
	-	-
Total	-	-

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	8,714.00	16,377.00
ESI Employers Contribution Payable	-	-
EPF Payable	51,610.00	1,01,153.00
Professional Tax	720.00	-
Wages Payable	-	-
Salary Payable	2,92,857.00	1,59,862.00
Directors Remuneration Payable	12,90,000.00	13,20,000.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	4,776.00	-
TDS Payable	41,137.00	39,042.00
(c) Provision - Others		
Power Payable	-	-
Telephone Exp. Payable	-	-
GST Payable	14,07,958.00	3,10,527.00
Audit Fees Payable	7,500.00	7,500.00
Accounting Charges Payable	36,000.00	36,000.00
Other Payable	-	-
Total	31,41,272.00	19,90,461.00

ETHA REALTY PVT. LTD.

N. K. Singh

Director



ETHA REALTY PVT. LTD.

Soma Ghosh

Director

ETHA REALTY PRIVATE LIMITED
STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2022

Note - 8

ARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				DEPRECIATION		N E T -- B L O C K			
		AS ON 01-04-2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
ump	18.10%	3,22,811.00	-	-	-	-	58,429.00	31,03,2022	2,64,382.00	3,22,811.00	
omputer	18.10%	52,700.00	-	-	-	6,781.00	22,019.00	30,681.00	37,462.00	37,462.00	
.C. Machine	18.10%	46,875.00	-	-	-	5,592.00	21,571.00	25,304.00	30,896.00	30,896.00	
lant and Machinery	18.10%	2,00,070.00	-	-	-	27,435.00	75,928.00	1,24,142.00	1,51,577.00	93,046.00	
cooter	18.10%	97,191.00	-	-	-	16,841.00	20,986.00	76,205.00	11,696.00	15,780.00	
elevision	25.88%	26,000.00	-	-	-	4,084.00	14,304.00	11,696.00	26,909.00	15,780.00	
erox Machine	18.10%	50,000.00	-	-	-	5,947.00	23,091.00	23,091.00	26,909.00	32,856.00	
otor Vehicle	18.10%	-	12,27,681.00	-	-	-	2,22,210.00	2,22,210.00	10,05,471.00	-	
TOTAL		7,95,647.00	12,27,681.00	-	-	20,23,328.00	1,11,219.00	3,47,319.00	4,58,538.00	15,64,790.00	6,84,428.00

ETHA REALTY PVT. LTD.
M. K. S. L.
Director



ETHA REALTY PVT. LTD.
Soma Ghosh
Director

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Investment in SBI Mutual Fund	1,50,00,000.00	-
Investment in Sucasa Valley	3,76,78,240.00	-
Total	5,26,78,240.00	-

Note 10 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Fixed Deposit	-	-
Total	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	30,24,44,992.00	19,85,93,910.00
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock with Consignee	-	-
Total	30,24,44,992.00	-

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	90,219.00	4,35,676.00
B) Balance with Banks:		
Axis Bank ,Garia Br. C/A No-914020028333999	93,950.00	94,540.00
SBI A/c No-38187471395	2,92,550.00	1,16,104.00
SBI A/c (Baroda Park)No-38635289657	-	-
SBI A/c No-38746647095	1,00,61,117.00	89,99,820.00
SBI A/c No-38746647095 30%	43,12,331.00	18,51,797.00
SBI Naktala A/c No-38261939326	1,56,267.00	9,58,967.00
Total	1,50,06,434.00	1,24,56,904.00

ETHA REALTY PVT. LTD.

Nikhil Mishra

Director

ETHA REALTY PVT. LTD.

Soma Ghosh

Director

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

ETHA REALTY PVT. LTD.

Nikhil Ghosh

Director



ETHA REALTY PVT. LTD.

Soma Ghosh

Director

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances for Plan Sanction Fees	2,77,199.00	1,86,469.00
Advances to Suppliers	-	-
Security Deposit with RICL	-	-
Security Deposit with BSNL	-	-
Additional Tax Recoverable C.G.	-	-
GST INPUT	-	10,64,827.00
Others	70,01,932.00	-
TDS Receivable P.Y	-	-
TDS Receivable A.Y 2022-23	-	-
Total	72,79,131.00	12,51,296.00

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	29,06,533.00	29,47,604.00
Total	29,06,533.00	29,47,604.00

ETHA REALTY PVT. LTD.

Nikhil Chakraborty
Director

ETHA REALTY PVT. LTD.

Soma Ghosh
Director

Note 16 REVENUE FROM OPERATIONS

(IN RUPEES)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Services	-	-
Total - Sales	-	-

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Scrap Sales/ Misc. Recpt.	20,549.00	56,500.00
Total	20,549.00	56,500.00

Note 18 PURCHASE

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Purchases	6,14,47,488.00	6,34,15,093.00
Cost of material consumed	6,14,47,488.00	6,34,15,093.00

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	30,24,44,992.00	19,85,93,910.00
Work-in-progress	-	-
	30,24,44,992.00	19,85,93,910.00
<u>Inventories at the beginning of the year:</u>		
Finished goods	19,85,93,910.00	10,47,86,969.00
Work-in-progress	-	-
	19,85,93,910.00	10,47,86,969.00
Net (increase) / decrease	(10,38,51,082.00)	(9,38,06,941.00)

ETHA REALTY PVT. LTD.

Nikhil Ghosh
Director



ETHA REALTY PVT. LTD.

Soma Ghosh
Director

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	31,54,190.00	11,71,158.00
Directors Remuneration	24,00,000.00	24,00,000.00
Bonus	2,80,500.00	-
Total	58,34,690.00	35,71,158.00

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	-	-
Interest on Unsecured loan	-	-
Bank Interest	70,60,172.00	98,47,211.00
Total	70,60,172.00	98,47,211.00

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Carrying Charges	62,000.00	2,200.00
Construction Expenses	1,44,88,034.00	90,49,710.00
Power & Fuel	3,33,421.00	1,53,124.00
Labour Charges	50,61,057.00	25,98,687.00
Rent	-	89,300.00
JCB Hire Charges	-	15,502.00
Plan Sanction Fees	6,10,778.00	-
Total (A)	2,05,55,290.00	1,19,08,523.00
(B) INDIRECT EXPENSES		
Accounting Charges	48,000.00	18,000.00
Audit Fees	12,500.00	7,500.00
Advertisement	3,00,484.00	16,21,750.00
Accidental Benefit	40,437.00	2,58,220.00
Bank Charges	14,161.00	16,984.00
Consultancy Fees	13,11,200.00	2,46,000.00
Commission	28,44,641.00	7,64,788.00
Conveyance	1,03,832.00	15,896.00
EPF	3,03,222.00	1,09,587.00
ESI	88,650.00	38,021.00
Guard Salary	1,72,361.00	94,555.00
GST Filling Fees	12,000.00	13,800.00
GST RCM	24,17,181.00	6,86,062.00
Internet Charges	4,650.00	1,770.00
Insurance	2,82,059.00	2,80,384.00
Loan Processing Charges	54,447.00	5,14,492.00
Printing & Stationery	55,781.00	12,424.00
Professional Tax	2,500.00	2,500.00
Professional Fees	65,500.00	1,06,000.00
Professional Tax Staff	610.00	220.00
ROC Filling Fees	1,200.00	1,200.00
Misc. Expenses	16,204.00	58,447.00
Office Expenses	48,285.00	29,875.00
General Expenses	35,835.00	49,612.00
Subscription	1,88,900.00	61,995.00
Tea & Teffin	1,34,964.00	34,376.00
Trade Licence	1,700.00	1,700.00
Project Valuation	47,000.00	-
Total (B)	86,08,304.00	50,46,158.00
Total (A+B)	2,91,63,594.00	1,69,54,681.00

ETHA REALTY PVT. LTD.

N. K. Chakraborty

Director

ETHA REALTY PVT. LTD.

Soma Ghosh

Director

Note 23 Additional information to the financial statements

a. Contingent Liabilities & Commitments (to the extent not provided)

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		₹	₹
i.	Contingent Liabilities		
	a) Claims against the Company not acknowledge as debt	NIL	NIL
	b) Guarantees	NIL	NIL
	c) Other money for which the Company is contingently liable	NIL	NIL
ii.	Commitments		
	a) Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
	b) Uncalled liability on shares & other investments which are partly	NIL	NIL
	c) Other commitments	NIL	NIL

b. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company has sought confirmation from vendors whether they fall in the category of Micro, Small and Medium Enterprises. Based on the information available the required disclosure under Micro, Small and Medium Enterprises Development Act, 2006 is given below:

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		₹	₹
i.	Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
ii.	Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	NIL	NIL
iii.	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	NIL	NIL
iv.	The amount of interest due and payable for the year	NIL	NIL
v.	The amount of interest accrued and remaining unpaid at the end of the accounting year	NIL	NIL
vi.	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are	NIL	NIL

c. Employee Benefit

Note	Particulars
i.	<u>Defined Contribution Plans:</u>
ii.	<u>Defined Benefit Plans:</u>

d. Borrowing Cost

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		₹	₹
i.	Details of Borrowing Cost Capitalised		
	Borrowing costs capitalised during the year		
	- as fixed assets / intangible assets / capital work-in-progress	0	0
	- as inventory	0	0
	Total	0	0

e. Segment Reporting

Note	Particulars
i.	<u>Business Segment:</u>
ii.	<u>Geographical Segment:</u>

ETHA REALTY PVT. LTD.

Nikhil Suresh

Director



ETHA REALTY PVT. LTD.
Soma Ghosh

Notes forming part of the financial statements

Note 23 Disclosures under Accounting Standards (Con'td)

Note	Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		₹	₹
23.02	Earnings per share		
23.02 a	<u>Basic</u>		
	Net profit / (loss) for the year from continuing operation	39,682.00	14,016.00
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity	39,682.00	14,016.00
	Weighted average number of equity shares	10,18,600	10,18,600
	Par value per share	10.00	10.00
	Earnings per share - Basic	0.04	0.01
23.02 b	<u>Diluted</u>		
	Net profit / (loss) for the year from continuing operations	39,682.00	14,016.00
	(Add) / Less: Extraordinary items (net of tax) relating to	-	-
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items	39,682.00	14,016.00
	Weighted average number of equity shares	10,18,600	10,18,600
	Par value per share	10.00	10.00
	Earnings per share - Diluted	0.04	0.01

ETHA REALTY PVT. LTD.

N. Kunal Ghosh

Director

ETHA REALTY PVT. LTD.

Soma Ghosh

Director