



GUPTA CHANDAN & CO.
CHARTERED ACCOUNTANT

OMHANS BUILD CITY PVT LTD

AUDITED STATEMENT 2023

CA SUDHIR SHARMA
NAYA BAZAR, NEAR OLD STATE BANK
SILIGURI - 734005
sharma@rediffmail.com

GUPTA CHANDAN & CO

Chartered Accountants

Opp. Old S.B.I. Building, Naya Bazar, Khalpara, Siliguri-734005

E-Mail: casudhirsharma@rediffmail.com. Contact: 9474761412

INDEPENDENT AUDITORS' REPORT

To

The Members of OMHANS BUILD CITY PRIVATE LIMITED on the audit of Financial Statements

Opinion

We have audited the financial statements of **OMHANS BUILD CITY PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its financial performance, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information- Board of Directors Report.

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

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

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

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, such report is not applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
 - 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, such report is not applicable to the company.
 - h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Date: 18.09.2023

Place: Siliguri

For Gupta Chandan & Co,
Chartered Accountants

FRN-017906C

Sd/-

Sudhir Sharma

(Partner)

(M.No-303929)

UDIN:

OMHANS BUILD CITY PRIVATE LIMITED
MATIGARA BAZAR D.I. FUND OFFICE ROAD
MATIGARA, WEST BENGAL
BALANCE SHEET AS ON 31st MARCH, 2023

Particulars	Schedule	As on 31.03.2023 (Amount in Rs.)	As on 31.03.2022 (Amount in Rs.)
EQUITY AND LIABILITIES			
1. SHAREHOLDER'S FUNDS			
a. Share Capital	1	6,00,000.00	6,00,000.00
b. Reserves & Surplus	2	-8,41,572.30	-8,47,085.05
c. Money received against share warrants		-	-
2. NON CURRENT LIABILITIES			
(a) Long - term borrowing		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
3. CURRENT LIABILITIES			
(a) Short- term Borrowing	3	4,00,000.00	
(b) Trade Payables	4	27,22,643.00	
(c) Other Current Liabilities	5	79,46,776.00	1,28,60,012.00
(e) Short-term Provisions	6	2,362.00	-
		<u>1,10,30,208.70</u>	<u>1,28,12,926.95</u>
APPLICATION OF FUNDS :			
1. NON CURRENT ASSETS			
(a) FIXED ASSETS			
(i) Tangible Assets	7	13,829.00	18,356.00
(b) Non- Current Investments	8	-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long Term Loan and Advances	9	-	-
(e) Other Non-Current Assets		-	-
2. CURRENT ASSETS, LOANS & ADVANCES			
A. CURRENT ASSETS			
a. Inventory	10	89,59,353.00	93,12,649.00
b. Trade Receivables	11	-	-
c. Cash & Bank Balances	12	20,57,026.70	34,81,921.95
d. Short-Term Loan and advances	13	-	-
e. Other Current Asset	13	-	-
		<u>1,10,30,208.70</u>	<u>1,28,12,926.95</u>
Total :		<u>1,10,30,208.70</u>	<u>1,28,12,926.95</u>

NOTES FORMING PART OF ACCOUNTS

Schedules (01 to 13, 22) referred to above form an integral part of the Balance Sheet.

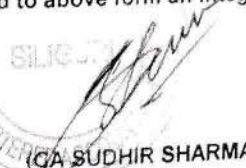
For GUPTA CHANDAN & CO.

Chartered Accountants

UDIN-

Place : Siliguri

Date : 18.09.2023


(CA SUDHIR SHARMA)
 Partner

Partner

M.NO. 303929 Raju Shah
 DIN

For **OMHANS BUILD CITY PVT LTD**

Director

Director

Ashok Shah

DIN

OMHANS BUILDCITY PRIVATE LIMITED
MATIGARA BAZAR D.I. FUND OFFICE ROAD
MATIGARA, WEST BENGAL.
PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2023

Particulars	Schedule	As on 31.03.2023 (Amount in Rs.)	As on 31.03.2022 (Amount in Rs.)
INCOME :			
Revenue from operations	14	39,52,350.00	97,62,428.00
Other income (indirect)	15	-	-
Total Income :		<u>39,52,350.00</u>	<u>97,62,428.00</u>
EXPENDITURE :			
Cost of Materials Purchased	16	32,50,104.00	1,03,20,028.00
Change in inventories	17	3,53,296.00	-11,84,266.00
Employee Benefits	18	1,10,850.00	3,08,500.00
Finance cost	19	-	-
Depreciation and Amortization expenses	20	4,527.00	30,447.00
Other Expenses	21	2,25,698.30	3,68,808.00
Total Expenditure :		<u>39,44,475.30</u>	<u>98,43,517.00</u>
NET PROFIT / (LOSS) BEFORE TAX		7,874.70	-81,089.00
TAX EXPENSES			
(a) Current tax		2,362.00	-
Provision for Tax		-	-
(b) Deferred Tax		-	-
Deferred Tax Assets		-	-
NET PROFIT / (LOSS) AFTER TAX		5,512.70	-81,089.00
EARNING PER SHARE			
Basic EPS		0.55	-8.11
Diluted EPS		0.55	-8.11

NOTES FORMING PART OF ACCOUNTS

Schedules (14 to 21, 22) referred to above form an integral part of the Profit & Loss Account

For GUPTA CHANDAN & CO.
Chartered Accountants

UDIN-

Place : Siliguri

Date : 18.09.2023


(CA SUDHIR SHARMA)
Partner

M.No.303929

M. NO. 303929 Raju Shah
DIN:

For OMHANS BUILDCITY PVT LTD
Director

Director

Ashok Shah

DIN

OMHANS BUILD CITY PRIVATE LIMITED
MATIGARA BAZAR D.I. FUND OFFICE ROAD
MATIGARA, WEST BENGAL

Particulars	Number of shares	As on 31.3.2023 (Amount in Rs.)	Numbr of share	As on 31.3.2022 (Amount in Rs.)
Note 1				
(A) Details of Authorised, Issued, Subscribed & Paid up Share Capital				
SHARE CAPITAL				
Authorised				
(equity shares of Rs. 10/- each)	100000	10,00,000.00	100000	10,00,000.00
Issued, Subscribed & Paid-up :				
(equity Shares of Rs. 10/- Fully Paid up)	60000	6,00,000.00	60000	6,00,000.00
Total		<u>6,00,000.00</u>		<u>6,00,000.00</u>

(B) Number of Shares outstanding as at 31st March 2023

Particulars	Equity Shares	
	Number	Rs.
Shares outstanding at the beginning of the year	-	-
Shares issued during the year	60,000.00	6,00,000.00
Shares issued dut to of ESOP's	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	60,000.00	6,00,000.00

(C) Shareholder holding more than 5% of the Share Capital

Name of Shareholder	As at 31 March 2023		As at 31 March 2022	
	No. of	% of Holding	No. of Shares	
Raju Shah	15000	25.00	15,000	
Ashok Shah	15000	25.00	15,000	
Ekta Shah	15000	25.00	15,000	
Kundan Devi Shah	15000	25.00	15,000	
Total	60,000.00	100.00	60,000	

Detail of shares held by promoters

Particulars	As at 31 March 2023		As at 31 March 2022		% Change during the year
	No. of	% of Holding	No. of Shares		
Raju Shah	15000	25.00	15,000	-	
Ashok Shah	15000	25.00	15,000	-	
Ekta Shah	15000	25.00	15,000	-	
Kundan Devi Shah	15000	25.00	15,000	-	
Total	60,000	100.00	60,000		

OMHANS BUILDCITY PRIVATE LIMITED
MATIGARA BAZAR D.I. FUND OFFICE ROAD
MATIGARA, WEST BENGAL

NOTES FORMING PARTS OF THE ACCOUNT

Particulars	As on 31.3 2023	As on 31.3 2022
Note - 2		
RESERVES & SURPLUS		
Opening Balance	-6,47,085.00	-5,65,996.00
(+) Net Profit/(Net Loss) For the current year	5,512.70	-81,089.00
Total :	-6,41,572.30	-6,47,085.00
Note -3		
SHORT TERM BORROWING		
Raju Shah	4,00,000.00	-
Total :	4,00,000.00	-
Note -4		
TRADE PAYABLE		
Sundry Creditor Of Goods	24,52,302.00	-
Sundry Creditor Of Services	2,70,341.00	-
Total :	27,22,643.00	-
NOTE - 5		
OTHER CURRENT LIABILITIES		
a. Outstanding Expenses		
Other Expenses Payable	5,704.00	28,634.00
GST liability & Other	10,000.00	10,000.00
Audit Fees	15,704.00	38,634.00
Total (a) :	15,704.00	38,634.00
b. Sundry Creditor for others		
Advance received from customer	79,31,072.00	1,28,21,378.00
Total (b) :	79,31,072.00	1,28,21,378.00
Total (a+b) :	79,46,776.00	1,28,60,012.00
Note - 6		
SHORT TERM PROVISIONS		
Provision for Income Tax opening	-	-
Less: Tax Paid	-	-
Balance of provision	2,362.00	-
Current Tax for F.Y. 2021-22 Estimated without MAT/ Loss	-	-
Less: Provision closing Balance	2,362.00	-
Provision for Tax required	2,362.00	-
Provision Closing Balance	2,362.00	-
Total :	13,829.00	18,356.00
Notes-7		
Tangible Assets		

OMHANS BUILD CITY PRIVATE LIMITED
MATIGARA BAZAR D.I FUND OFFICE ROAD
MATIGARA, WEST BENGAL

Particulars
NOTE - 14
REVENUE FROM OPERATION

	As on 31-03-2023	As on 31-03-2022
	39,52,350.00	97,62,428.00
Total	39,52,350.00	97,62,428.00

NOTE - 15
OTHER INCOME

Total	-	-

NOTE - 16
COST OF GOODS PURCHASED

Raw material	25,13,920.00	92,11,284.00
Labour	6,70,454.00	9,90,420.00
Carriage inward	65,730.00	1,18,324.00
Total	32,50,104.00	1,03,20,028.00

NOTE - 17
CHANGES IN INVENTORIES

A. INVENTORIES AT THE END OF YEARS		
Closing stock(RAW/ FINISHED AND PACKING Material)	89,59,353.00	93,12,649.00
B. INVENTORIES AT THE BEGINNING OF THE YEAR		
Opening Stock(RAW MATERIAL)	93,12,649.00	81,28,383.00
Total (B-A)	3,53,296.00	-11,84,266.00

NOTE - 18
EMPLOYEE BENEFIT EXP.
 Salary

	1,10,850.00	3,08,500.00
Total	1,10,850.00	3,08,500.00

NOTE - 19
FINANCE COST

Total	-	-

NOTE - 20
DEPRECIATION & AMORTISATION

	4,527.00	30,447.00
Total	4,527.00	30,447.00

OMHANS BUILD CITY PRIVATE LIMITED
MATIGARA BAZAR D.I. FUND OFFICE ROAD
MATIGARA, WEST BENGAL

NOTES FORMING PARTS OF THE ACCOUNT

	<u>As on 31.03.2023</u>	<u>As on 31.03.2022</u>
	<u>(Amount)</u>	<u>(Amount)</u>
NOTE - 21		
OTHER EXPENSES :		
A. DIRECT EXPENSES :		
	<u>Total (A)</u>	<u>-</u>
B. ADMINISTRATIVE EXPENSES :		
Audit fees	10,000.00	10,000.00
Stationery	4,231.00	
Advertisement expenses	6,414.00	22,374.00
Director remuneration	40,000.00	
WBSEDCL-Electric Charges	10,724.00	
Commission	85,500.00	
Key ring		
Accounting & Compliance Fees	10,000.00	
Misc. expenses	807.00	
Repair & Maintenance	2,897.00	1,36,310.00
Compliance fee		
Labour Payment	2,601.34	
Office expenses	6,243.00	26,255.00
Petrol expenses	4,231.00	
Bank Charges	780.96	1,003.00
Sales incentive	41,269.00	1,72,866.00
	<u>Total (B)</u>	<u>3,68,808.00</u>
	<u>Total (A+B)</u>	<u>3,68,808.00</u>

NOTE-22

Earning per share (EPS)

The following reflects the profit & share data used in the basic and diluted earning per share computation:

<u>Particulars</u>	<u>As on 31.03.2023</u>	<u>As on 31.03.2022</u>
	<u>(Amount)</u>	<u>(Amount)</u>
Net profit for calculation of basic EPS and diluted EPS		
Weighted average number of equity shares		
Basic earning per share	0.55	-8.11
Diluted earning per share	0.55	-8.11

For **GUPTA CHANDAN & CO.**
Chartered Accountants

UDIN-

Place : Siliguri
Date : 18.09.2023

SILIGURI
(CA SUDHIR SHARMA)
 Partner
 M.NO. 303929

For **OMHANS BUILD CITY PVT LTD**

Director

Raju Shah

DIN:

Director

Ashok Shah

DIN:

23 Related Parties Disclosures

A) Parties with company is associated/related

Name	Nature of Relationship
Raju Shah	Key Management Personnel - Director
Ashok Shah	Key Management Personnel - Director
Ekta Shah	Key Management Personnel - Director
Kundan Devi Shah	Key Management Personnel - Director
B) Transaction with above mentioned parties	
Nature of Transactions	2,023 2,022

Loan Taken/(Repay)

Raju Shah	0	4,00,000.00	-
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24 Other Additional Regulatory Information

The MCA vide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliance of the said amendment :

- i) The company has not granted any Loans & advances to its promoters, directors, KMPs and the related parties (as defined under companies act, 2013)
- ii) The Company does not have any Benami property and no proceedings have been initiated or are pending against the Company for holding any Benami property.
- iii) The company has not been declared as wilful defaulter by any bank or financial institution.
- iv) The Company has no transactions with any struck off Companies under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year ended March 31, 2023.
- v) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period however there is one charge whose satisfaction yet to be filled.
- vi) The Company does not have any layers of companies which require compliance of clause (87) of Section 2 of the Companies act, 2013 readwith Companies rules 2017.
- vii) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) 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
 - (b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- viii) During the year company has not approved any scheme/arrangement, hence relavent reporting are not made.
- ix) The Company have not advanced or loaned or invested any funds to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- x) The company has not surrendered or disclosed any income during the year, which were not recorded in its books of accounts, in any tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- xi) No major fund has been raised by the company and disclouser i.r.o utilization of fund not applicable on the company.
- xii) The company has not utilised any short term funds for long term purposes.
- xiii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the years ended March 31, 2022 and March 31, 2023.

to be disclosed separately in Statement of changes in equity.

no CSR related activities is required to be

FINANCIAL YEAR 01-04-2022 TO 31-03-2023

DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-3-2021 UNDER COMPANIES ACT 2013.

Asset	Classification	80/mmm/yy Date Of Purchase Of New / Existing Asset	Original Cost	31/03/2022 WDV as on 1/04/2022	Addition/ New Purchase	Estimated useful life as per schedule II (In years)	Balance days of Assets per Remaining life as on 31/03/2023	Days used in year	Rate of Dep.	Dep. Amount	31/03/2023 Net block 31/03/2023
	Plant & Machinery	27-Jul-19	14,800.00	5,663.00		15	4497	365	15.23%	862	4,801
	Plant & Machinery	20-Aug-22	37,246.00	12,693.00		3	1095	223	47.26%	3,665	9,028
			52,046.00	18,356.00	-					4,527.00	13,829.00

figures to the financial statement
figures in Rupees, except share and share data, unless otherwise stated)

25 Trade Receivables ageing schedule as on 31st march 2023

Particulars	Outstanding for following periods from due date of payment#						Total
	Unbilled dues	Less than 6 months	6 MONTH to 1 year	1 to 2 year	2 to 3 year	More than 3 years	
(i) Undisputed Trade receivables considered good	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-

26 Trade Payables ageing schedule as on 31st march 2023

Particulars	Outstanding for following periods from due date of payment#						Total
	Not Due	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	24,52,302.00	-	-	-	24,52,302.00
(iii) Disputed dues — MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-

27 The Ratio's as applicable to the company are given as under

Particulars	Numerator	Denominator	F.Y 2022-23	F.Y 2021-22	% Variance
Current Ratio (in times)	Current Assets	Current Liabilities	0.99	0.99	-0.02%
Debt-Equity Ratio (in times)	Total Debt	Shareholder's Equity	0.67	-	66.67%
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	-	0	0.00%
Return on Equity	Net Profits after taxes	Average Shareholder's Equity	0.92%	-13.51%	14.43%
Trade payables turnover ratio (in times)	Total Purchase	Average Trade payable	1.19	-	119.37%
Net Profit Ratio (in %)	Net Profit	Net Sales	0.14%	-0.83%	0.97%
Return on capital employed (in %)	Earning before interest and taxes	Capital Employed	-18.94%	172.22%	-191.16%
Return on investment (in %)	NA	NA	NA	NA	NA

Reasons for Variation where the % of Variation exceeds 25%

- Debt-Equity Ratio (in times) :- Company has greater profits during the year which improve Debt Equity ratio during the year.
- Debt Service Coverage Ratio (in times) :- Company has greater Profits due to which interest coverage ratio has increased
- Return on capital employed :- Company earning increased during the year, while its capital employed remained the same

28 Other Notes

- The Business segment of the company falls within one segment i.e. Mfg & Trading of Soft drink Items and none of the Geographical segment qualify for the disclosure. Hence disclosures requirement of accounting standard 17 of "segment reporting" is not considered applicable.
- The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
- All Lease agreement entered by the company are for Operating Lease and cancellable by giving short notice, hence disclosure requirements of Accounting standard 19 of "Leases" is not considered applicable.
- Figure of Previous year have been regrouped and/or rearranged wherever necessary to make it comparable to this year.
- Figures rounded off to the nearest rupees.

As per our report of even date

For Gupta Chandan & Co.

Chartered Accountants.

FRN No: 017906C

Sudhir Sharma

Partner

M.No. 303929

Place: Siliguri

Date: 18/09/2023

For and on behalf of the Board of Directors of
OMHANS AUTOZONE PRIVATE LIMITED

Raju Shah
DIN:
Director

Ashok Shah
DIN:
Director