

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

PAN AAICP1418N

Name PKS CONCLAVE PRIVATE LIMITED

Address 29, INDRANI PARK CHARU MARKET, TOLLYGUNGE, KOLKATA, 32-West Bengal, 91-INDIA, 700033

Status Pvt Company

Form Number

ITR-6

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number

764264121311022

Current Year business loss, if any	1	12,62,091
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	0
(+) Tax Payable / (-) Refundable (6-7)	8	0
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by PKS CONCLAVE PRIVATE LIMITED in the capacity of Director having
PAN AFSPP0696J from IP address 122.163.109.58 on 31-Oct-2022 DSC Sl.No & Issuer 22244503
& 22244503CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PKS CONCLAVE PRIVATE LIMITED

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

V. N. PUROHIT & CO.

Chartered Accountants

"Diamond Chambers", Suit # 4G, 4th Floor, Block - III, 4 Chowringhee Lane, Kolkata - 700 016

Tel.: 033-4001 4849/4850, Fax: 91-33-4001 4850, Email: vnpkolkata@vnpaudit.com

Website: www.vnpaudit.com



INDEPENDENT AUDITOR'S REPORT

To,
The Members,
PKS CONCLAVE PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PKS CONCLAVE 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 *Loss* 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.



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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.

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.

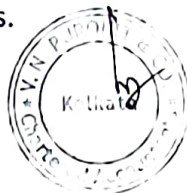
The Board of Directors are also responsible for overseeing the company's financial reporting process.

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.

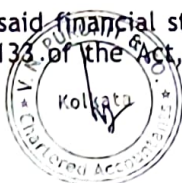
Materiality is the magnitude of misstatements in the financial statement, individually or in aggregate, makes it probable that the economic decision of reasonable knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning 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;

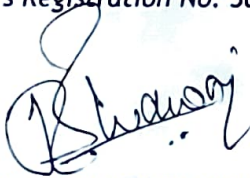


c) based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v.

- a) No final dividend has been proposed by the company during the year in accordance with Section 123 of the act;
- b) No interim dividend has been proposed by the company during the year in accordance with Section 123 of the act;
- c) The Board of Directors of the Company have not proposed any dividend for the financial year under audit in accordance with Section 123 of the Act, as applicable.

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



CA HARSH VARDHAN BHARDWAJ
Partner
Membership No. 067993
UDIN: 22067993AYYZO3344



Kolkata
The 5th day of September, 2022

PKS Conclave Private Limited
(CIN: U45400WB2015PTC206423)
(Address: 29, Indrani Park, Kolkata-700033)
Balance Sheet as at 31 March 2022

(In Rs '00)

Particulars	Note	31 March 2022	31 March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,000	1,000
(b) Reserves and Surplus	4	(34,053)	(13,223)
Total		(33,053)	(12,223)
(2) Non-current liabilities			
(a) Long-term Borrowings	5	2,01,932	2,49,200
Total		2,01,932	2,49,200
(3) Current liabilities			
(a) Other Current Liabilities	6	1,92,000	57,193
Total		1,92,000	57,193
Total Equity and Liabilities		3,60,879	2,94,170
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment			
Total	7	6,362	-
		6,362	-
(2) Current assets			
(a) Inventories	8	2,31,470	2,72,176
(b) Cash and Cash Equivalents	9	1,10,002	3,471
(c) Short-term Loans and Advances	10	13,045	18,523
Total		3,54,517	2,94,170
Total Assets		3,60,879	2,94,170

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: 5th SEPTEMBER 2022



KALYAN KUMAR PAUL
DIRECTOR
07157711

For and on behalf of the Board

SANCHAYAN AVIJIT BAGCHI
DIRECTOR
07157715

PKS Conclave Private Limited
(CIN: U45400WB2015PTC206423)
(Address: 29, Indrani Park, Kolkata-700033)
Statement of Profit and loss for the year ended 31 March 2022

(In Rs '00)

Particulars	Note	31 March 2022	31 March 2021
Revenue from Operations	11	1,22,000	25,000
Other Income	12	6	700
Total Income		1,22,006	25,700
Expenses			
Expenses Related to Operation	13	1,28,581	1,11,252
Change in Inventories of work in progress and finished goods	14	-	(88,000)
Employee Benefit Expenses	15	5,813	1,740
Finance Costs	16	380	-
Depreciation and Amortization Expenses	7	1,915	-
Other Expenses	17	5,948	1,163
Total expenses		1,42,637	26,155
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(20,631)	(455)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(20,631)	(455)
Extraordinary Item		-	-
Profit/(Loss) before Tax		(20,631)	(455)
Tax Expenses		-	-
Profit/(Loss) after Tax		(20,631)	(455)
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic	18	-206.31	-4.55
-Diluted	18	-206.31	-4.55

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

For and on behalf of the Board

HARSH YARDHAN BHARDWAJ
PARTNER
Membership No. 067993

KALYAN KUMAR PAUL
DIRECTOR
07157711

SANCHAYAN AVIJIT BAGCHI
DIRECTOR
07157715

Place: KOLKATA
Date: 5th SEPTEMBER 2022



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

1 COMPANY INFORMATION

PKS CONCLAVE Private Limited (the Company) is engaged in the business of Construction of Buildings.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

All fixed assets are stated at cost of acquisition less accumulated depreciation provided in accounts.

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 written down value basis so as to write-off the cost of the assets over the useful lives.

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



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

e Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

f Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

g Revenue recognition

All revenue and expenses relating to company are accounted for on accrual basis. Revenue is recognised when no

i) Significant uncertainties exist in relation to the amount of eventual receipts.

Real Estate Projects: Revenue from Real Estate under sale of developed property is recognised on project completion method and upon transfer of all significant risks and rewards of ownership of such real estate property.

ii)

iii) Works Contract: Revenue from works contracts is recognised on the completion of the works contract.

h Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

I Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value.

J Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on 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 not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

k Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

3 Share Capital

(In Rs '00)

Particulars	31 March 2022	31 March 2021
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 100000 (Previous Year -100000) Equity Shares	10,000	10,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 10000 (Previous Year -10000) Equity Shares paid up	1,000	-
Total	1,000	-

(i) Reconciliation of number of shares

Particulars	31 March 2022		31 March 2021	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Equity Shares				
Opening Balance	10,000	1,000	10,000	1,000
Issued during the year	-	-	-	-
Deletion during the year	-	-	-	-
Closing balance	10,000	1,000	10,000	1,000

(ii) 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.

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

Equity Shares	31 March 2022		31 March 2021	
	Name of Shareholder	No. of shares	In %	No. of shares
Kalyan Kumar Paul	5000	50.00%	5000	50.00%
Sanchayan Avijit Bagchi	5000	50.00%	5000	50.00%

(iv) Shares held by Promoters at the end of the year 31 March 2022

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Kalyan Kumar Paul	EQUITY	5000	50.00%	0.00%
Sanchayan Avijit Bagchi	EQUITY	5000	50.00%	0.00%

Shares held by Promoters at the end of the year 31 March 2021

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Kalyan Kumar Paul	EQUITY	5000	50.00%	0.00%
Sanchayan Avijit Bagchi	EQUITY	5000	50.00%	0.00%



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

4 Reserves and Surplus

(In Rs '00)

Particulars	31 March 2022	31 March 2021
Statement of Profit and loss		
Balance at the beginning of the year	(13,223)	(12,768)
Add: Profit during the year	(20,630)	(455)
Less:		
Income Tax Adjustment	(200)	-
Balance at the end of the year	(34,053)	(13,223)
Total	(34,053)	(13,223)

5 Long term borrowings

(In Rs '00)

Particulars	31 March 2022	31 March 2021
Secured Term loans from banks	4,322	-
Unsecured Other loans and advances		
-Loan from Others	1,97,610	2,49,200
Total	2,01,932	2,49,200

Particulars of Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
Car Loan	Vehicle	8.5	184	48

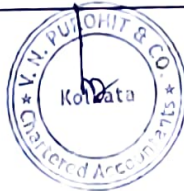
5.1 Vehicle Loan obtained from ICICI Bank against hypothecation of Vehicle

5.2 Current maturity of Long term borrowing Shown in Note No. 6

6 Other current liabilities

(In Rs '00)

Particulars	31 March 2022	31 March 2021
Advance Against Flat	1,89,310	54,710
Current Maturity of Long Term Borrowing	2,209	-
Liability for Expenses	400	2,303
Liability for Statutory Dues	81	180
Total	1,92,000	57,193



PKS Conclave Private Limited
(CIN: U45400WB2015PTC206423)
(Address: 29, Indrani Park, Kolkata-700033)

7 Property, Plant and Equipment

(In Rs '00)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-22	As on 01-Apr-21	for the year	Deduction	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-21
(i) Property, Plant and Equipment										
Vehicles	-	8,277	-	8,277	-	1,915	-	1,915	6,362	-
Total	-	8,277	-	8,277	-	1,915	-	1,915	6,362	-
Previous Year										



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

(In Rs '00)		
8 Inventories	31 March 2022	31 March 2021
Particulars		
Land	88,000	88,000
Plot at 28 PCM Lane	-	1,26,341
Work-in-progress	1,43,470	57,835
Total	2,31,470	2,72,176

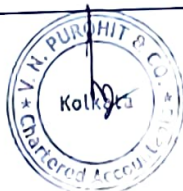
8.1 The Company has two ongoing project namely 9/15 PCM Lane & 9 G.B Street which is shown as Work In Progress

(In Rs '00)		
9 Cash and cash equivalents	31 March 2022	31 March 2021
Particulars		
Cash on hand	18,224	2,569
(As per cash book & Certified by the management)	91,778	902
Balances with banks In current accounts		
Total	1,10,002	3,471

(In Rs '00)		
10 Short term loans and advances	31 March 2022	31 March 2021
Particulars		
Balances with Government Authorities	1,220	2,540
Others	10,825	14,983
-Advance Against Expenses	1,000	1,000
-Advance Against Flat		
Total	13,045	18,523

(In Rs '00)		
11 Revenue from operations	31 March 2022	31 March 2021
Particulars		
Sale of services	1,22,000	25,000
-Sale of Flat		
Total	1,22,000	25,000

(In Rs '00)		
12 Other Income	31 March 2022	31 March 2021
Particulars		
Interest Income	6	-
-Interest on IT Refund	-	700
Misc Income	6	700
Total		



PKS Conclave Private Limited
(Address: 29, Indranil Park, Kolkata-700033)

(In Rs '00)

13 Expenses Related to Operation	31 March 2022	31 March 2021
Particulars		
Cost of Flat Sold	1,28,581	1,11,252
Total	1,28,581	1,11,252

(In Rs '00)

14 Change In Inventories of work in progress and finished goods	31 March 2022	31 March 2021
Particulars		
Opening Inventories		
Land	88,000	-
Less: Closing Inventories		
Land	88,000	88,000
Total	-	(88,000)

(In Rs '00)

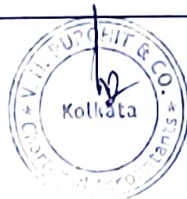
15 Employee benefit expenses	31 March 2022	31 March 2021
Particulars		
Salaries and wages	5,813	1,740
Total	5,813	1,740

(In Rs '00)

16 Finance costs	31 March 2022	31 March 2021
Particulars		
Interest expense		
-Interest on Car Loan	380	-
Total	380	-

(In Rs '00)

17 Other expenses	31 March 2022	31 March 2021
Particulars		
Auditors' Remuneration		
-Statutory Audit Fee	250	150
-Tax Audit	150	-
Advertisement	217	-
Brokerage Charges	-	250
Professional fees	942	48
Repairs to machinery	11	-
Repairs others	120	-
Rates and taxes	97	25
Other Expenses	0	0
-Bank charges	52	190
-Site Expense	13	-
Car Expenses	3,236	-
Director Remuneration	500	-
Donation & Subscription	160	100
Legal fees	200	400
Total	5,948	1,163



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

18 Earning per share

Particulars	31 March 2022	31 March 2021
Profit attributable to equity shareholders (In Rs)	(20,631)	(455)
Weighted average number of equity shares	10,000	10,000
Earnings per share basic (Rs)	(206)	(4.55)
Earnings per share diluted (Rs)	(206)	(4.55)
Face value per equity share (Rs)	10	10

19 Related Party Disclosure

(i) List of Related Parties

Relationship

Kalyan Kumar paul
Sanchayan Avijit Bagchi

Key Managerial Personnel
Key Managerial Personnel

(ii) Related Party Transactions

(In Rs)

Particulars	Relationship	31 March 2022	31 March 2021
Director Remuneration - Kalyan Kumar paul	Key Managerial Personnel	500	-

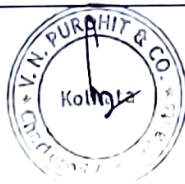
(iii) Related Party Balances

(In Rs)

Particulars	Relationship	31 March 2022	31 March 2021
Advance Given to Director - Kalyan Kumar paul	Key Managerial Personnel	8,350	8,350

20 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.85	5.14	3.30
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	-6.11	-20.39	-14.28
(c) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-22.78%	-0.01%	22.77%
(d) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	0.12	0.00	0.12
(e) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	0.75	0.11	-0.64
(f) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-16.91%	-1.82%	15.09%
(g) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	22.78%	-0.01%	22.77%



PKS Conclave Private Limited
(Address: 29, Indrani Park, Kolkata-700033)

21 Gratuity Liabilities

At present the company does not provide for any long term or retirement benefits, as no employee of the Company is eligible for the same.

22 Deffered Tax

Deffered Tax Assets amounting to Rs. 8,62,944/- have not been recognized due to virtual uncertainty of its being set off with future income.

23 Segment Reporting

There are no reportable segments as per AS - 17.

24 Regrouping

Previous year figures have been regrouped where ever necessary.

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


HARSH VARDHAN BHARDWAJ
PARTNER
Membership No. 067993

For and on behalf of the Board

KALYAN KUMAR PAUL
DIRECTOR
07157711

SANCHAYAN AVIJIT BAGCHI
DIRECTOR
07157715

Place: KOLKATA
Date: 5th SEPTEMBER 2022

