

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year

2021-22

PAN	AABCL6399P		
Name	LIBRA INFRACON PRIVATE LIMITED		
Address	31/C , SREEMOHAN LANE , TOLLYGUNGE , KOLKATA , 32-West Bengal , 91-India , 700026		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	938162350301121

	Current Year business loss, if any	1	0
Taxable Income and Tax details	Total Income		71,920
	Book Profit under MAT, where applicable	2	72,190
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	18,699
	Interest and Fee Payable	5	2,430
	Total tax, interest and Fee payable	6	21,129
	Taxes Paid	7	21,130
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by in the capacity of having PAN from IP address 10.1.213.169 on 30-11-2021 21:43:57
DSC Sl. No. & Issuer 3307196 & 50617003CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AABCL6399P06938162350301121BEDA9ADBDA6E8B6CC9F3A76F01BC8A41C08478E2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

LIBRA INFRACON PRIVATE LIMITED

REGD OFFICE: 31/C, SREEMOHAN LANE, P.S- TOLLYGUNGE, KOLKATA-700 026

Computation of Taxable Income & Tax Liability
Assessment Year: 2021-2022

	under normal provision	
	Rs.	Rs.
<u>PROFIT & GAINS OF BUSINESS/PROFESSION</u>		
Profit Before Tax		72190
Less: Income Chargeable separately		<u>-579</u>
		71611
Add: Depr as per Companies Act	1690	
Less: Depr as per Income Tax Act	<u>-1965</u>	
* Difference in depreciation		<u>-275</u>
		71336
INCOME FROM OTHER SOURCES		
Interest on Tax Refund		579
		<u>71915</u>
GROSS TOTAL INCOME		
		<u>71920</u>
Taxable Income r/o		
		<u>71920</u>
Tax on above		17980
Add: Education Cess		<u>719</u>
		18699
Add: Interest		<u>2430</u>
Gross Tax Payable		<u>21129</u>
Gross Tax Payable r/o		21130
Less: Self Assessment Tax		<u>21130</u>
Net Payable		<u>0</u>

DEPRECIATION AS PER INCOME TAX ACT' 1961

BLOCK-A: FURNITURE & FIXTURES [DEPR RATE- 10%]

WDV as on 01.04.20	19652
Addition till 30th Sept 2020	0
Addition after 30th Sept 2020	<u>0</u>
	19652
Less: Depreciation	<u>1965</u>
WDV as on 31.03.2021	<u>17687</u>
Depreciation for the year	<u>1965</u>

Ashim Kumar Mazumder
Director

Soumya Kanti Dasgupta
Director

LIBRA INFRACON PRIVATE LIMITED

(CIN- U70109WB2009PTC135187)

Regd. Office: 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India

NOTICE

Notice is hereby given that the Twelfth Annual General Meeting of the members of LIBRA INFRACON PRIVATE LIMITED will be held on Thursday, the 25th day of November 2021 at 11.00 A.M at the registered office of the Company 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India to consider and transact the following business-

Ordinary Business-

To consider and if thought fit to pass with or without modification the following resolutions as ordinary resolutions:

1. To receive, consider and adopt the audited Balance Sheet as at 31st March, 2021 and Profit & Loss Account for the year ended on that date together with the Reports of the Board of Directors and Auditors thereon.
2. To ratify the re-appointment of M/s Arup Mullick & Associates, Chartered Accountants as the Statutory Auditor of the Company and to fix their remuneration.

Kolkata: Dated 25th October 2021



By order of the Board

A handwritten signature in black ink, appearing to read 'Soumya Kanti Dasgupta'.

Soumya Kanti Dasgupta

Director

DIN- 00907739

LIBRA INFRACON PRIVATE LIMITED

(CIN- U70109WB2009PTC135187)

Regd. Office: 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India

Directors' Report

Dear Shareholders,

The Directors present the **Twelfth** Annual Report of your Company together with the audited financial statements for the financial year ended March 31, 2021.

1. Financial Performance

Particulars	In ₹	
	2020-2021	2019-2020
Revenue from Operations	2314815	1765179
Other Income	579	0
Earnings before depreciation and extra-ordinary items	73880	60463
Add/ (Less): Extra-ordinary items	0	0
Profit before depreciation and tax	73880	60463
Less: Depreciation & amortization	1690	2280
Less: Current Tax	18699	15153
Add/(Less): Deferred Tax including depreciation adjustment	-72	25
Net Profit (Loss) for the year	53419	43055
Profit (Loss) B/f	300180	257125
Profit available for appropriations	353599	300180
Less: Appropriations	0	0
Surplus (Deficit) carried to Balance Sheet	353599	300180

2. Operations Review

The Company achieved revenue from operations of ₹2314815 and EBDT of ₹73880 as against ₹1765179 and ₹60463 respectively in the previous year. Net profit after tax is ₹53419 as compared to net profit after tax of ₹43055 in the previous year.

3. Dividend

The Board of Directors did not recommend any dividend for the year under review.

4. Shares

- The Company has not bought back any of its shares during the year under review.
- Company has not issued shares with differential voting rights during the year under review.
- The Company has not issued any Sweat Equity Shares during the year under review.
- The Company has not provided any Stock Option Scheme to the employees.

5. Material Changes and Commitments occurring after the end of Financial Year

No material changes and/or commitments affecting the financial position of the Company occurred between the end of the financial year to which the attached financial statements relate to and the date of this report.

6. Board Meetings Held

During the financial year ended 31st March 2021, 4 (four) meetings of the Board of Directors of the Company were held, viz., on 15.07.2020, 15.09.2020, 01.12.2020 and 31.03.2021 respectively.


Ashim Kumar Mazumder
Director
DIN- 02549195


Soumya Kanti Dasgupta
Director
DIN- 00907739



LIBRA INFRACON PRIVATE LIMITED

(CIN- U70109WB2009PTC135187)

Regd. Office: 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India

Directors' Report

Dear Shareholders,

The Directors present the Twelfth Annual Report of your Company together with the audited financial statements for the financial year ended March 31, 2021.

1. Financial Performance

Particulars	In ₹	
	2020-2021	2019-2020
Revenue from Operations	2314815	1765179
Other Income	579	0
Earnings before depreciation and extra-ordinary items	73880	60463
Add/ (Less): Extra-ordinary items	0	0
Profit before depreciation and tax	73880	60463
Less: Depreciation & amortization	1690	2280
Less: Current Tax	18699	15153
Add/(Less): Deferred Tax including depreciation adjustment	-72	25
Net Profit (Loss) for the year	53419	43055
Profit (Loss) B/f	300180	257125
Profit available for appropriations	353599	300180
Less: Appropriations	0	0
Surplus (Deficit) carried to Balance Sheet	353599	300180

2. Operations Review

The Company achieved revenue from operations of ₹2314815 and EBDT of ₹73880 as against ₹1765179 and ₹60463 respectively in the previous year. Net profit after tax is ₹53419 as compared to net profit after tax of ₹43055 in the previous year.

3. Dividend

The Board of Directors did not recommend any dividend for the year under review.

4. Shares

- The Company has not bought back any of its shares during the year under review.
- Company has not issued shares with differential voting rights during the year under review.
- The Company has not issued any Sweat Equity Shares during the year under review.
- The Company has not provided any Stock Option Scheme to the employees.

5. Material Changes and Commitments occurring after the end of Financial Year

No material changes and/or commitments affecting the financial position of the Company occurred between the end of the financial year to which the attached financial statements relate to and the date of this report.

6. Board Meetings Held

During the financial year ended 31st March 2021, 4 (four) meetings of the Board of Directors of the Company were held, viz., on 15.07.2020, 15.09.2020, 01.12.2020 and 31.03.2021 respectively.


Ashim Kumar Mazumder
Director
DIN- 02549195


Soumya Kanti Dasgupta
Director
DIN- 00907739



Directors' Report..(contd.)

7. Directors

Sri. Surojit Kumar Roy, director of the Company expired on 30th June 2019 during the tenure of his service as Director on Board. The remaining directors, namely Sri.Ashim Kumar Mazumder, Sri.Soumya Kanti Dasgupta, and Smt.Amrita Biswas, continue as directors of the Company, with no further change in the constitution of the Board.

8. Company's Policy Relating to Directors' Appointment etc.

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

9. Independent Directors

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

10. Policy on Risk Management

The Company does not have a Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

11. Policy on CSR Initiatives

The Company has not developed or implemented any Corporate Social Responsibility initiative as the said provisions are not applicable.

12. Deposits

The Company has not accepted any deposits from public. However the Company has obtained loans from relative of directors out of their owned funds, for the operation of the Company:

13. Particulars of Loans, Guarantees or Investments made

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

14. Related Party Transactions

All related party transactions that were entered into during the financial year were at arm's length basis and were in the ordinary course of business.

15. Subsidiaries, Joint Ventures and Associate Companies

Your Company does not have any Subsidiary, Joint Venture or Associate Company.

16. Constitution of Audit Committee and providing vigil mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules 2014 are not applicable to the Company.

17. Legal Matters

There have been no significant and/or material orders passed by any regulators / courts / tribunals impacting the going concern status and the Company's operations in future.

18. Auditors

M/s Arup Mullick & Associates, Chartered Accountants, the retiring auditors, during the Annual General Meeting held on 30.09.2019, were appointed for a period of 5 years until the conclusion of sixth Annual General Meeting to be held after that meeting, subject to ratification at every Annual General Meeting in terms of Section 139 of the Companies Act 2013. The Board of Directors, therefore, recommends ratification of appointment for F.Y. 2021-22 of M/s Arup Mullick & Associates, Chartered Accountants as statutory auditors of the company for the approval of Shareholders.


Ashim Kumar Mazumder
Director (DIN- 02549195)


Soumya Kanti Dasgupta
Director (DIN- 00907739)



Directors' Report..(contd.)

19. Auditor's Report

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments. The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

20. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

In view of the nature of activities which are being carried on by the Company, Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 concerning conservation of energy and technology absorption respectively are not applicable to the Company.

There was no inflow or outflow of foreign exchange by the Company during the year.

21. Particulars of Employees as required under Section 197(12) of the Companies Act, 2013 and the Rules there-under

The information required under Section 197(12) of the Companies Act, 2013 ("the Act") read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company for the year ended 31.03.2021.

22. Directors' Responsibility Statement

Pursuant to clause (c) of sub-section (3) and sub-section (5) of section 134 of the Companies Act, 2013, your Directors confirm that:

- (i) in the preparation of the annual accounts, the applicable accounting standards have been followed;
- (ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the year ended 31st March, 2021 and of the Profit of the company for that period;
- (iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors have prepared the annual accounts on a going concern basis;
- (v) the directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- (vi) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. Disclosure under the sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2020-21.

24. Extract of Annual Return

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of the Annual Return in the Form MGT - 9 is annexed as Annexure - 1.

25. Acknowledgements

Your Directors thank the users, vendors, investors, bankers and other business partners, for their continued support. Your Director also thanks the employees for their valuable contribution to the Company.

For and on behalf of the Board


Ashim Kumar Mazumder
Director
DIN- 02549195


Soumya Kanti Dasgupta
Director
DIN- 00907739



Kolkata: 25th October 2021

**FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN**

As on financial year ended on 31.03.2021

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U70109WB2009PTC135187
2.	Registration Date	19.05.2009
3.	Name of the Company	LIBRA INFRACON PRIVATE LIMITED
4.	Category/Sub-category of the Company	Building Construction Services
5.	Address of the Registered office & contact details	31/C,Sreemohan Lane, P.S- Tollygunge Kolkata-700026; West Bengal;India
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	None

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10% or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Building Construction Services	410	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

S. No.	NAME & ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
- NIL -					

IV. SHARE HOLDING PATTERN (Equity Share Capital Break-up as percentage of Total Equity)Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 01-April-2020]				No. of Shares held at the end of the year[As on 31-March-2021]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	Nil	10000	10000	100%	Nil	10000	10000	100%	Nil
b) Central Govt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Any other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total shareholding of Promoter (A)	Nil	10000	10000	100%	Nil	10000	10000	100%	Nil

Ashim Kumar Mazumder
Ashim Kumar Mazumder, Director
DIN- 02549195



Soumya Kanti Dasgupta
Soumya Kanti Dasgupta, Director
DIN- 00907739

B. Public Shareholding										
1. Institutions										
a) Mutual Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Central Govt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Insurance Companies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
g) FIIs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
h) Foreign Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Others (specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2. Non-Institutions										
a) Bodies Corp.										
i) Indian	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Individuals										
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Others (specify)										
Non Resident Indians	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Overseas Corporate Bodies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Nationals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Clearing Members	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Trusts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Bodies - D R	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(2):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Public Shareholding (B)=(B)(1)+ (B)(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	Nil	10000	10000	100%	Nil	10000	10000	100%	Nil	Nil

Ashim Kumar Mazumder
Ashim Kumar Mazumder, Director
DIN- 02549195



Seumya Kanti Dasgupta
Seumya Kanti Dasgupta, Director
DIN- 00907739

Shareholding of Promoter:-

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	Sri. Ashim Kumar Mazumder	100	01.00%	Nil	100	01.00%	Nil	Nil
2.	Sri. Soumya Kanti Dasgupta	3300	33.00%	Nil	3300	33.00%	Nil	Nil
3.	Sri. Surajit Kumar Ray	3300	33.00%	Nil	3300	33.00%	Nil	Nil
4.	Smt. Amrita Biswas	3300	33.00%	Nil	3300	33.00%	Nil	Nil
	TOTAL	10000	100.00%	Nil	10000	100.00%	Nil	Nil

C) Change in Promoters' Shareholding (please specify, if there is no change): NIL.

Sl. No.	Shareholding at the beginning of the year (01.04.2020)	Cumulative Shareholding during & at the end of the year(31.03.2021)	
		No. of Shares	% of total shares of the Company
	At the beginning of the year	10000	100.00%
Date-wise increase / decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity, etc.)		No change in the shareholding of the Promoters during the year.	
	At the end of the year	10000	100.00%

(iv) SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS (OTHER THAN DIRECTORS, PROMOTERS AND HOLDERS OF GDRs And ADRs)

Sl.	For each of the Top 10 shareholders	Shareholding at the beginning of the year		Cumulative shareholding during & at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
- NIL -					

(v) SHAREHOLDING OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Sl.	For each of the Directors or KMP	Shareholding at the beginning of the year		Cumulative shareholding during & at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Sri. Ashim Kumar Mazumder	100	01.00%	100	01.00%
2.	Sri. Soumya Kanti Dasgupta	3300	33.00%	3300	33.00%
3.	Sri. Surajit Kumar Ray	3300	33.00%	3300	33.00%
4.	Smt. Amrita Biswas	3300	33.00%	3300	33.00%

Ashim Kumar Mazumder
Ashim Kumar Mazumder, Director
DIN- 02549195

Soumya Kanti Dasgupta
Soumya Kanti Dasgupta, Director
DIN- 00907739



V. INDEBTEDNESS**INDEBTEDNESS OF THE COMPANY INCLUDING INTEREST OUTSTANDING / ACCRUED BUT NOT DUE FOR PAYMENT**

Particulars	Secured loans excluding deposits	Unsecured loans	Deposits	Total Indebtedness (Rs.)
Indebtedness at the beginning of the financial year	0	6066762	0	6066762
Change in indebtedness during the financial year	0	129500	0	129500
Indebtedness at the end of the financial year	0	6196262	0	6196262

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:**A. REMUNERATION TO MANAGING DIRECTOR, WHOLE TIME DIRECTOR AND / OR MANAGER**

- NIL -

(The Company does not have a Managing Director, Whole-time Director or a Manager).

B. REMUNERATION TO OTHER DIRECTORS

Sl No.	Particulars of remuneration	Ashim Kumar Mazumder	Soumya Kanti Dasgupta	Surajit Kumar Ray	Amrita Biswas	Total
1	Fees for attending board meetings	0	0	0	0	0
2	Commission	0	0	0	0	0
3	Others	0	100000	0	0	0
	Total (B)	0	0	0	0	0

Total Managerial Remuneration (A+B) 100000

Overall ceiling as per the Act Not Applicable

C. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER /

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total

- NIL -

(The Company does not have any Key Managerial Personnel).

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment / Compounding Fees imposed	Authority [RD / NCLT / Court]	Appeal made, if any (give details)

A. COMPANY

Penalty	None
Punishment	
Compounding	

B. DIRECTORS

Penalty	None
Punishment	
Compounding	

C. OTHER OFFICERS IN DEFAULT

Penalty	None
Punishment	
Compounding	

For and on behalf of the Board

Ashim Kumar Mazumder
 Ashim Kumar Mazumder
 Director
 DIN- 02549195

Soumya Kanti Dasgupta
 Soumya Kanti Dasgupta
 Director
 DIN- 00907739

Kolkata: 25th October 2021

LIBRA INFRACON PRIVATE LIMITED

(CIN- U70109WB2009PTC135187)

Regd. Office: 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India

LIST OF EQUITY SHARE HOLDERS AS ON 31-03-2021

SL NO	NAME OF SHAREHOLDERS	NO OF SHARES	% HOLDING	TOTAL VALUE (₹)
1	SOUMYA KANTI DASGUPTA	3300	33	33000
2	SURAJIT KUMAR RAY	3300	33	33000
3	AMRITA BISWAS	3300	33	33000
4	ASHIM KUMAR MAZUMDER	100	01	1000
	TOTAL	10000	100	100000

For Libra Infracon Private Limited


Ashim Kumar Mazumder
Director
DIN- 02549195


Soumya Kanti Dasgupta
Director
DIN- 00907739



LIBRA INFRACON PRIVATE LIMITED

(CIN- U70109WB2009PTC135187)

Regd. Office: 31/C, Sreemohan Lane; P.S- Tollygunge; Kolkata-700026; West Bengal; India

LIST OF DIRECTORS AS ON 31-03-2021

SL NO	NAME & ADDRESS OF DIRECTORS	DIN
1	SOUMYA KANTI DASGUPTA 1A-270, SECTOR-III SALT LAKE, KOLKATA- 700097	00907739
2	SURAJIT KUMAR RAY 57, PRATAPADITYA PLACE, KOLKATA- 700026	00907792
3	AMRITA BISWAS 39A, GOBINDO AUDDY ROAD, KOLKATA- 700027	00907917
4	ASHIM KUMAR MAZUMDER 23/1/1 NAKTALA ROAD, KOLKATA- 700047	02549195

For Libra Infracon Private Limited

Ashim Kumar Mazumder

Ashim Kumar Mazumder
Director
DIN- 02549195

Soumya Kanti Dasgupta

Soumya Kanti Dasgupta
Director
DIN- 00907739



Independent Auditors' Report

TO THE MEMBERS OF LIBRA INFRACON PRIVATE LIMITED Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Libra Infracon Private Limited** (the Company), which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss 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 ('Act') in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and the profit for the year ended on that date.

Basis for opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibility 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 provision of the Act and Rules made there under, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Other Matters

The continuous spreading of COVID -19 across India has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.



Continued to page-2

Information other than the financial statements and auditors' 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 Annexures 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Based on the work we have performed, if, 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 are 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 of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2015, as amended.

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 statement 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' is 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.



Continued to page-3

- 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 statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
 - (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs.10 Crores during the year.
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 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 March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (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;
- a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For ARUP MULLICK & ASSOCIATES

Chartered Accountants

Firm Registration No: 0324831E

Arup Mullick, FCA

Proprietor

Membership No: 061149

UDIN- 21061149AAAAAQ6067



Place: Kolkata

Date: 25th October 2021

LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187

REGD OFFICE: 31/C, SREEMOHAN LANE, P.S- TOLLYGUNGE, KOLKATA-700 026

Balance Sheet as at 31 March 2021

in rupee ₹

	Notes	31st March 2021		31st March 2020	
Equities and Liabilities					
Shareholders' Funds					
Share Capital	2.1	100000		100000	
Reserves & Surplus	2.2	353599	453599	300180	400180
Non-Current Liabilities					
Long Term Borrowings	2.3		6170262		5666762
Deferred Tax Liability (net)	2.4		0		0
Other Long Term Liabilities	2.5		242868		131658
Current Liabilities					
Short Term Borrowings	2.3	26000		400000	
Trade Payables	2.5	46525		188938	
Short-term Provisions	2.6	18699	91224	85540	674478
TOTAL			6957953		6873078
Assets					
Non-Current Assets					
Fixed Assets				6527	
(i) Tangible Assets	2.7	4837		0	6527
(ii) Intangible Assets	2.7	0	4837	0	6527
Deferred Tax Asset (net)	2.4		3914		3986
Other Non-current Assets	2.8		0		74000
Current Assets					
Inventories	2.9	5119416		5733700	
Trade Receivables		0		0	
Cash and cash equivalents	2.10	688739		20207	
Other Current Assets	2.8	1141047	6949202	1034658	6788565
TOTAL			6957953		6873078

Summary of significant accounting policies

1

The accompanying notes are an integral part of the financial statements

As per our report of even date

For ARUP MULLICK & ASSOCIATES

Chartered Accountants

Firm Registration Number- 524831E

Arup Mullick, FCA
Proprietor

Membership No: 061149

UDIN- 21061149AAAAAQ6067

Place: Kolkata

Date: 25th October 2021



For and on behalf of the board

Ashim Kumar Mazumder
Ashim Kumar Mazumder
Director (DIN- 02549195)

Soumya Kanti Dasgupta
Soumya Kanti Dasgupta
Director (DIN- 00907739)

LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187

REGD OFFICE: 31/C, SREEMOHAN LANE, P.S- TOLLYGUNGE, KOLKATA-700 026

Profit & Loss Statement for the year ended 31 March 2021

		in rupee ₹	
	Notes	31st March 2021	31st March 2020
I Revenue			
Revenue from operations	2.11	2314815	1765179
Other Income		579	0
Total Revenue		2315394	1765179
II Expenses			
Cost of materials consumed	2.12	1614431	839516
Employee benefit expenses	2.13	304263	459915
Finance cost	2.14	10284	6927
Depreciation and amortization expense	2.7	1690	2280
Other expenses	2.15	312535	2243204
Total Expenses		2243204	1706996
III Profit before extraordinary items and tax (I) - (II)		72190	58183
IV Extraordinary Items		0	0
V Profit before tax (III + IV)		72190	58183
VI Tax expense:			
(1) Current tax		-18699	-15153
(2) Deferred tax		-72	25
VII Profit/(Loss) for the period (V - VI)		53419	43055
VIII Earning per equity share:	2.16		
(1) Basic		5.34	4.31
(2) Diluted		5.34	4.31
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For ARUP MULLICK & ASSOCIATES

Chartered Accountants

Firm Registration Number- 324831E



Arup Mullick, FCA

Proprietor

Membership No: 061149


UDIN- 21061149AAAAAQ6067

Place: Kolkata

Date: 25th October 2021



For and on behalf of the board



Ashim Kumar Mazumder
Director (DIN- 02549195)



Soumya Kanti Dasgupta
Director (DIN- 00907739)

LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187

Regd. Office: 31/C, Sreemohan Lane, P.S- Tollygunge, Kolkata- 700 026; West Bengal; India

Corporate Information

Libra Infracon Private Limited is a private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956 (the 'Act'). The Company is primarily engaged in the business of real estate development and project consultancy.

1. Significant Accounting Policies

1.1. Basis for preparation of financial statements

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India on accrual basis under the historical cost convention, except for certain financial instruments which are measured at fair value. These financial statements have been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

1.2. Use of estimates

The preparation of financial statements requires the management of the company to make estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of income and expenses during the reported period. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the financial statements.

1.3. Fixed Assets

Tangible fixed assets and intangible assets are stated at actual cost less accumulated depreciation and net of impairment. The actual cost capitalised includes material cost, freight, installation cost, duties and taxes, eligible borrowing costs and other incidental expenses incurred during the construction / installation stage.

Gains or losses arising from de-recognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is de-recognised.

1.4. Depreciation and amortisation

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation/ amortisation on fixed assets including assets taken on lease, other than freehold land is charged based on written down value method on an estimated useful life as prescribed in Schedule II to the Companies Act, 2013.

1.5. Impairment of Tangible and Intangible Fixed Assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. An impairment loss is reversed only to the extent that the carrying amount of the asset does not exceed the net book value that would have been determined if no impairment loss had been recognised.



Ashim Kumar Mazumder
Director (DIN- 02549195)



Soumya Kafti Dasgupta
Director (DIN- 00907739)



LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187

Regd. Office: 31/C, Sreemohan Lane, P.S- Tollygunge, Kolkata- 700 026; West Bengal; India

1.6. Inventories & Work-in-Progress

Inventory and Work-in-progress includes appropriate proportion of cost of materials and overheads as applicable under proportionate completion method of revenue recognition for construction contracts.

1.7. Revenue Recognition

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.

1.8. Taxes on income

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, based on estimated tax liability computed after taking credit for allowances and exemption in accordance with the local tax laws existing in the respective countries.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws, 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 tax after the tax holiday period. Accordingly, it is recognized as an asset in the Balance Sheet when it is probable that the future economic benefit associated with it will flow to the Company and the asset can be measured reliably.

Deferred tax assets and liabilities are recognised for future tax consequences attributable to timing differences between taxable income and accounting income that are capable of reversal in one or more subsequent years and are measured using relevant enacted tax rates. The carrying amount of deferred tax assets at each Balance sheet date is reduced to the extent that it is no longer reasonably certain that sufficient future taxable income will be available against which the deferred tax asset can be realized.

1.9. Employee Benefits

The Company does not have the required number of employees as a minimum requirement under relevant laws for being liable and or pay for provident fund, gratuity or other employees' superannuation fund. Thus no accounting provision hereby being made.


1.10. Provisions and contingencies

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.

1.11. Earnings per share

Basic earnings/ (loss) per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the year and also after the balance sheet date but before the date the financial statements are approved by the board of directors. For the purpose of calculating diluted earnings/ (loss) per share, the net profit/(loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.


Ashim Kumar Mazumder
Director (DIN- 02549195)




Soumya Kanti Dasgupta
Director (DIN- 00907739)



LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187

REGD OFFICE: 31/C, SREEMOHAN LANE, P.S- TOLLYGUNGE; KOLKATA-700 026

2. Notes to financial statements for the year ended 31 March 2021

The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation

	in rupee ₹	
	31st March 2021	31st March 2020
2.1. Share Capital		
<u>Authorised:</u>		
50000 (31 Mar 20: 50000) equity shares of ₹10 each	50000	50000
<u>Issued, subscribed, fully paid up:</u>		
10000 (31 Mar 20: 10000) equity shares of ₹10 each	10000	10000
Total	100000	100000

A. The Company has only one class of shares referred to as equity shares having a par value of ₹10/-. Each holder of equity shares is entitled to one vote per share. Dividend, if any, would be declared in Indian Rupee as per Board of Directors' proposal and subject to shareholders approval at the Annual General Meeting.

B. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

	31st March 2021		31st March 2020	
	Nos.	Amount	Nos.	Amount
Equity Shares:				
At the beginning of the period	10000	100000	10000	100000
Issued during the period	0	0	0	0
	10000	100000	10000	100000

C. Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:

	31st March 2021	31st March 2020
	Nos.	Nos.
Equity shares allotted as fully paid up pursuant to arrangement for consideration other than cash	nil	nil

D. Details of shareholders holding more than 5% shares in the company

	31st March 2021		31st March 2020	
	Nos.	% holding	Nos.	% holding
Soumya Kanti Dasgupta	3300	33.00	0	0.00
Amrita Biswas	3300	33.00	0	0.00
Surajit Kumar Ray	3300	33.00	0	0.00
Ashim Kumar Mazumder	100	1.00	100	50.00

	in rupee ₹	
	31st March 2021	31st March 2020
2.2. Reserves & Surplus		
Surplus/(Deficit) in the Statement of Profit & Loss	300180	257125
Opening Balance	53419	43055
Add: Net profit for the year	353599	300180
Amount available for appropriations	0	0
Less: Appropriations	353599	300180
Total	353599	300180

Ashim Kumar Mazumder
Ashim Kumar Mazumder, Director



Soumya Kanti Dasgupta
Soumya Kanti Dasgupta, Director



LIBRA INFRACON PRIVATE LIMITED

in rupee ₹

2.3. Borrowings	31st March 2021		31st March 2020	
	Long Term	Short Term	Long Term	Short Term
From Director(s)	400000	0	0	0
From Relative of Directors	4169975	0	4169975	400000
From Body Corporate	1600287	26000	1496787	0
	<u>6170262</u>	<u>26000</u>	<u>5666762</u>	<u>400000</u>

in rupee ₹

2.4. Deferred Taxes	31st March 2021		31st March 2020	
Deferred Tax Asset: <i>Unabsorbed losses and depreciation</i>				
Opening Balance	3986		3961	
For the year	<u>-72</u>	3914	<u>25</u>	3986
Net Deferred Tax Asset / (Liability)		<u>3914</u>		<u>3986</u>

in rupee ₹

2.5. Other Long Term Liabilities/Trade Payables	31st March 2021		31st March 2020	
	Long Term	Short Term	Long Term	Short Term
Trade Payables	180458.00	0.00	79298.00	145338.00
Liabilities for Expenses	62410.00	40000.00	52360.00	40000.00
Statutory Payables	0.00	6525.00	0.00	3600.00
	<u>242868.00</u>	<u>46525.00</u>	<u>131658.00</u>	<u>188938.00</u>

in rupee ₹

2.6. Short-term Provisions	31st March 2021		31st March 2020	
Provision for Income Tax				
Opening Balance	85540.00		70387.00	
Add: Current year provision	18699.00		15153.00	
Less: Adjustments on Assessment	<u>-85540.00</u>	18699.00	<u>0.00</u>	85540.00
		<u>18699.00</u>		<u>85540.00</u>

in rupee ₹

2.8. Other Current & Non-Current Assets	31st March 2021		31st March 2020	
	Non-Current	Current	Non-Current	Current
GST Input Credit	0.00	133188.00	0.00	39937.00
Balance with Revenue Authorities	0.00	0.00	74000.00	25000.00
- GST Advance	0.00	0.00	0.00	104891.00
- GST Unclaimed	0.00	0.00	0.00	262.00
Advance to Creditors	0.00	1007858.80	0.00	864567.80
	<u>0.00</u>	<u>1141046.80</u>	<u>74000.00</u>	<u>1034657.80</u>

Ashim Kumar Mazumder
Ashim Kumar Mazumder, Director



Soumya Kanti Dasgupta
Soumya Kanti Dasgupta, Director



LIBRA INFRACON PRIVATE LIMITED

CIN: U70109WB2009PTC135187


REGD OFFICE: 31/C, SREEMOHAN LANE, P.S- TOLLYGUNGE, KOLKATA-700 026

2. Notes to financial statements for the year ended 31 March 2021

2.7. Tangible Assets and Intangible Assets

in rupee ₹

Particulars	Cost as on 01.04.2020	Addition/ (Deletion)	Cost as on 31.03.2021	Depr. as on 01.04.2020	Depr. For the year	Depr. as on 31.03.2021	WDV as on 31.03.2021	WDV as on 31.03.2020
<i>Tangible Assets:</i>								
Furniture & Fixtures	41250.00	0.00	41250.00	34723.00	1690.00	36413.00	4837.00	6527.00
Total of Tangible Assets	41250.00	0.00	41250.00	34723.00	1690.00	36413.00	4837.00	6527.00
<i>Intangible Assets:</i>								
Total of Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	41250.00	0.00	41250.00	34723.00	1690.00	36413.00	4837.00	6527.00
PREVIOUS YEAR	41250.00	0.00	41250.00	32443.00	2280.00	34723.00	6527.00	8807.00


Ashim Kumar Mazumder
Director




Soumya Kanti Dasgupta
Director



LIBRA INFRACON PRIVATE LIMITED

	in rupee ₹	
	31st March 2021	31st March 2020
2.9. Inventories		
Work-in-Progress	5119416.10	5733699.55
- Project Cost Work-in-Progress	5119416.10	5733699.55

	in rupee ₹	
	31st March 2021	31st March 2020
2.10. Cash & Cash Equivalents		
Cash at Bank in current account	680896	19929
Cash in hand	7843	278
	688739	20207

	in rupee ₹	
	31st March 2021	31st March 2020
2.11. Revenue from Operations		
Revenue from Construction Contracts (on proportionate completion method)	2314815	1765179
	2314815	1765179

	in rupee ₹	
	31st March 2021	31st March 2020
2.12. Cost of materials consumed		
Project Cost:		
Project cost incurred during the year	1000148	1418365
Add: Opening Work-in-Progress	5733700	5154851
Less: Closing Work-in-Progress	-5119416	-5733700
Add: Opening Stock of Finished Unsold Area	0	0
Less: Closing Stock of Finished Unsold Area	0	0
	1614431	839516
	1614431	839516

	in rupee ₹	
	31st March 2021	31st March 2020
2.13. Employee Benefit Expenses		
Salary to Directors	100000	400000
Salary to Staff	204263	59915
	304263	459915

	in rupee ₹	
	31st March 2021	31st March 2020
2.14. Finance Costs		
Bank Charges	10284	6927
	10284	6927


Ashim Kumar Mazumder, Director




Soumya Kanti Dasgupta, Director

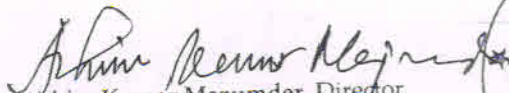


LIBRA INFRACON PRIVATE LIMITED

in rupee ₹

	31st March 2021	31st March 2020
2.15. Other Expenses		
Advertisement Expenses	0	5238
Conveyance	1868	11316
Office Expenses	18379	32312
Legal Expenses	4450	2800
Interest on Loan	0	52000
Interest on Taxes	2636	14000
Printing & Stationery	4735	7717
Professional Fees	58000	208000
Auditor Remuneration	40000	40000
Registration & Renewals	2250	12125
Rates & Taxes	9754	9312
Sales Commission	167000	0
Telephone & Mobile Charges	3463	3539
	<u>312535</u>	<u>398358</u>
	<u>312535</u>	<u>398358</u>

	31st March 2021	31st March 2020
2.16. Earning per share		
Profit/(Loss) for the year (a)	53419.26	43054.61
Number of equity shares outstanding (b)	10000	10000
Basic & Diluted earning per share (c = a/b)	5.34	4.31


Ashim Kumar Mazumder, Director




Soumya Kanti Dasgupta, Director



LIBRA INFRACON PRIVATE LIMITED

2.17. Related Party Disclosures

As per Accounting Standard – 18 (AS-18) – 'Related Party Disclosure', as notified by the Rules, the disclosures of transactions with the related parties as defined in the accounting standard are given below:

Name of the Party (Nature of Relationship) (Trans Type)	Transaction Amount (₹)	Balance as on	
		31.03.21	31.03.20
<i>Companies/Enterprises under same management:-</i>			
Sthapati Enterprise Pvt Ltd (unsecured loans)	54000	1448400	1394400
Sthapati Engineering Pvt. Ltd (unsecured loans)	22000	91387	69387
Sthapati Engineering Pvt. Ltd (creditors)	-143291	-1007859	-864568
Sthapati Marketing Pvt. Ltd (creditors)	-34940	44358	79298
Sthapati Marketing Pvt. Ltd (unsecured loans)	27500	60500	33000
Swapnil Co-op Housing Society Ltd (unsecured loans)	10000	10000	0
Unnayan Udyog (unsecured loans)	16000	16000	0
<i>Directors-</i>			
Ashim Kumar Mazumder	400000	400000	0
<i>Relative of Directors-</i>			
Supriyo Lahiri (unsecured loans)	-400000	1169975	1569975
Ila Dutta (unsecured loans)	0	600000	600000
Ratan Majumder (unsecured loans)	0	2000000	2000000
Paresh Naskar (unsecured loans)	0	400000	400000

As per our report of even date
For ARUP MULLICK & ASSOCIATES
Chartered Accountants
Firm Registration Number- 324831E

Arup Mullick, FCA
Proprietor

Membership No: 061149

UDIN- 21061149AAAAAQ6067

Place: Kolkata

Date: 25th October 2021



For and on behalf of the board

Ashim Kumar Mazumder
Ashim Kumar Mazumder
Director (DIN- 02549195)

Sounya Kanti Dasgupta
Sounya Kanti Dasgupta
Director (DIN- 00907739)