

RUPAYAN PROJECTS PRIVATE LIMITED

Balance Sheet as at 31st March, 2022

	Notes	31-Mar-22	31-Mar-21
Equity and liabilities			
Shareholders' funds			
Share capital	3	575000	575000
Reserves and surplus	4	13914453	11901444
		14489453	12476444
Non-current liabilities			
Long-term provisions		4266950	3433250
		4266950	3433250
Current liabilities			
Short-term borrowings	5	39437455	34592732
Trade payables	6	72836315	81676507
Other current liabilities	6	6744717	7939856
Deferred Tax		224092	180025
		119242580	124389120
TOTAL		137998994	140298815
Assets			
Non-current assets			
Fixed assets	7	739255	1068438
Tangible assets		0	0
Intangible assets		0	0
Non-current investments		0	0
Deferred tax assets (net)		0	0
Long-term loans and advances	8	119660	141650
Trade receivables	9	0	0
Other non-current assets		0	0
		859115	1210298
Current assets			
Current investments		0	0
Inventories	10	12965504	130495625
Trade receivables	9	0	0
Cash and bank balances	11	1113933	2974864
Short-term loans and advances	5	6170143	5618228
		137139879	139088517
TOTAL		137998994	140298815

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For A.K. Deb & Associates
Chartered Accountants

A. K. Deb
Proprietor
Firm registration number: 332425E

Place, Kolkata
Date 6th September, 2022
UDIN : 22053096AVGMEF8423

Rupayan Projects Private Limited

SURAJI KUNDU
DIN : 00297231

SABYASACHI DEY
DIN : 00748298

Rupayan Projects Private Limited

Director

Director

RUPAYAN PROJECTS PRIVATE LIMITED

Profit & Loss account for the year ended 31st March, 2022

	Notes	31-Mar-22	31-Mar-21
Continuing operations			
Income			
Revenue from operations (gross)			
Less: excise duty	12	62000001	49980000
Revenue from operations (net)		0	0
Other income	13	62000001	49980000
Total revenue (I)		62000001	49980000
Expenses			
Cost of raw material and components consumed	14	41371272	38838699
Purchase of traded goods		0	0
(Increase)/ decrease in inventories of finished goods, work-in-progress and traded goods			
Employee benefits expense	15	639821	-9850299
Other expenses	16	10219995	10239200
Exceptional items	17	2544319	4399328
Preliminary expenses written off		0	0
Total (II)		54775407	43626926
Earnings before interest, tax, depreciation and amortization (EBITDA) (I) - (II)		7224594	6353074
Depreciation and amortization expense	18	404683	200512
(Less): recoupment from revaluation reserve			
Net depreciation and amortization expense		404683	200512
Finance costs	19	3929125	3028383
Profit/(loss) before tax		4333808	3228895
Tax expenses		28,90,786	3124179
Current tax			
Deferred tax		8,33,700	812300
Total tax expense		44,067	24000
Profit/(loss) for the year from continuing operations (A)		8,77,767	836300
Discontinuing operations			
Profit/(loss) before tax from discontinuing operations			
Tax expense of discontinuing operations			0
Profit/(loss) after tax from discontinuing operations (B)			0
Profit/(loss) for the year (A+B)		20,13,019	2287879
Earnings per equity share [nominal value of share '10 (31 March 2021: 10)]		35	40

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For A.K. Deb & Associates
Chartered Accountants

A. K. Deb,
Proprietor
Firm registration number: 332425E



Place: Kolkata
Date: 6th September, 2022
UDIN : 22053096AVGMEF8423

Rupayan Projects Private Limited

Surajit Kundu Director
Sabyasachi De Director

SURAJIT KUNDU
DIN : 00797231

SABYASACHI DEY
DIN : 00798298

Rupayan Projects Private Limited

Surajit Kundu Director
Sabyasachi De Director