



Das Radhakanta & Co.

Chartered Accountants

Prop.-Radha Kanta Das (M Com,F.C.A.)
Bishripat, P.O.-Narma
Dist.-Medinipur(W), Pin-721166
Mob.-9831632129
Email.-rkd_1711@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

TO

**THE MEMBERS OF CITYSKY CONSTRUCTION PRIVATE LIMITED
(CIN - U45202WB2020PTC236064)**

Report on the Audit of the Standalone Financial Statement

Opinion

We have audited the standalone financial statements of **CITYSKY CONSTRUCTION PRIVATE LIMITED (CIN: - U45202WB2020PTC236064)**, which comprise the standalone balance sheet as at 31st March 2023, the standalone statement of Profit and Loss, the standalone statement of cash flows for the year then ended, and notes to the standalone 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

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

Responsibility of Management and Board of Directors for Standalone Financial Statements

The Company's Management and 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 standalone financial statements that give a true and fair view





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of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

Other Matter

We did not audit the financial statements/ information of Nil (number) branches included in the standalone financial statements of the Company whose financial statements/financial information reflect total assets of Rs. Nil as at 31st March 2023 and the total revenue of Rs. Nil for the year ended on that date, as considered in the standalone financial statements.





Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2023 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 Standalone Balance Sheet, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (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 litigation which would impact its financial position in its standalone financial statements.
 - ii. The Company did not have any long term contracts including derivative contracts for which there any material foreseeable losses.





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iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

iv i) The management has represented that, to the best of its knowledge and belief other than as disclosed in the note 5B to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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, and

(iii) Based on such audit procedures that we have 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) contain any material misstatement.

V The company has not declared dividend or paid during the year and compliance with Section 123 of the companies Act 2013 is not applicable to the Company.

Vi With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act:





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In our opinion and according to the information and explanations given to us, the Company has not paid or provided any remuneration to its directors during the financial year 2022-2023.

Place: Narma, Midnapore.

Date: 14-08-2023.



For DAS RADHAKANTA & CO.
ICAI Firm Registration No. - 326439E
Chartered Accountants


RADHAKANTA DAS
PROPRIETOR

MEMBERSHIP NO. – 062863
UDIN – 23062863BGUYUJ6963



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APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.

Obtained 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.

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.





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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.

Place: Narma, Midnapore.
Date: 14-08-2023.



For DAS RADHAKANTA & CO.
ICAI Firm Registration No. - 326439E
Chartered Accountants


RADHAKANTA DAS
PROPRIETOR
MEMBERSHIP NO. – 062863
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CITYSKY CONSTRUCTION PRIVATE LIMITED
(CIN : U45202WB2020PTC236064)

ANNEXURE- A to the INDEPENDENT AUDITOR'S REPORT – 31ST MARCH, 2023

In the annexure referred to in the Independent Auditors' Report to the members of the Company on the standalone financial Statements for the year ended 31st March, 2023 we report that:

I. In respect of its Property, Plant and Equipment:

- a. (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The company is maintaining proper records showing full particulars of intangible assets.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company the Property, Plant and equipment were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, and information provides for physical verification of all the Property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all immovable properties disclosed in the financial statements are held in the name of the company.
- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.





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- e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

II. In respect of its inventory:

- a. In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and the Management has conducted the physical verification of inventory at reasonable intervals during the year and no discrepancies of 10% or more in the aggregate for each class of Inventory noticed on such verification.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of the security of current assets. In our opinion, the quarterly returns or statements filed by the company with such banks are in agreement with the books of account of the Company.

III. In respect of its Investments, Loans & Advances:

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

Hence, the provision of clause 3(iii)(a)(b)(c)(d)(e)(f) is not applicable to the company.

IV. In respect of Compliance with the Provision of Section 185 & 186:

The Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 and 186 of The Companies Act. Hence, the provision of clause 3(iv) is not applicable to the company.





V. In respect of its Deposits:

According to the information and explanations given to us, the Company has not accepted any deposit or deemed to be deposits under the directives of the Reserve Bank of India during the year hence, the question of compliance of section 73 to 76 of The Companies Act, 2013 does not arise.

VI. In respect of Cost Records:

According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for any of the products manufactured by the Company.

Accordingly, the provision of clause 3(vi) of the Order is not applicable to the company.

VII In respect of its Statutory Dues:

a) According to the information and explanations given to us and on the basis of our examination of the records of the company, amounts deducted / accrued in the books of accounts in respects of undisputed statutory dues including Goods and Service Tax, Provident fund, employees' state insurance, income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues to the appropriate authorities have been regularly deposited during the year by the company except to instances details of which are mentioned below:

Particulars	Amount (Rs.) Dues more than 6 Month	Assessment Year	Date of Payment
Interest on income Tax Demand/-

b) No disputed amounts payable in respect of Goods and Services Tax, Provident Fund, Income Tax, VAT, Service Tax, GST, Cess and other material Statutory Dues were in arrears as at 31.03.2023 for a period of more than 6 months from the date they become payable.





VIII. In respect of its Unrecorded Income:

There is no unrecorded transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

Accordingly, the provision of clause 3(viii) of the Order is not applicable to the company.

IX. In respect of Details in Repayment:

(a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been used for long term purposes by the company.

Accordingly, the provision of clause 3(ix)(d) of the Order is not applicable to the company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Companies Act, 2013.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies as defined under the Companies Act, 2013.





Accordingly, the provision of clause 3 (ix)(f) of the Order is not applicable to the company.

X. In respect of Money raised through Public issue or others:

(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year 2022-2023.

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year 2022-2023.

Accordingly, the provision of clause 3(x)(a)&(b) of the Order is not applicable to the company.

XI. In respect of Reporting of Fraud:

(a) Based on examination of the books and record of the company and according to the information and explanations given to us, considering the principles of materiality outlined, no fraud by the Company and no significant fraud on the Company has been noticed or reported during the course of the audit.

(b) According to the information & explanation given to us, no report under sub-Section (12) of Section 143 of the Companies Act, 2013 for detecting and reporting of Fraud has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.

(c) According to examination of books of accounts, documents, complaints, clarification and explanations given to us, we have not come across any whistle-blower complaints, received during the year by the Company.

XII. In respect of Compliances by Nidhi Company:

In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Hence, clause 3(xii) of the Order is not applicable to the company.

XIII. In respect of Compliances with related party transactions:

According to the information and explanations given to us and based on our examinations of the records of the Company, transactions with the related





parties are in compliance with sections 177 and 188 of Companies Act, where applicable. The details of such related party transactions have been disclosed in the Financial Statements as required under Accounting Standard 18, "Related Party Disclosures" specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

XIV. In respect of reporting about Internal Audit System:

(a) According to the information and explanations given to us and based on our examinations of the records of the Company, the company has not implemented an internal audit system as the provision of section 138 of The Companies Act, 2013 to appoint an Internal Auditor are not applicable on the company.

(b) As the company has not implemented Internal Audit system, hence the question of consideration of internal audit report does not arise.

XV. In respect of reporting for Non-Cash Transactions:

According to the information and explanations given to us and based on our examination of the records, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, clause 3(xv) of the Order is not applicable to the company.

XVI. In respect of Compliances with RBI Directives:

a) According to the information and explanations given to us and based on our examination of the records, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(XVI)(a) and 3(XVI)(b) of the order is not applicable to the company.

c) According to the information and explanations given to us and based on our examination of the records, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(XVI)(c) and 3(XVI)(d) of the order is not applicable to the company.

XVII. In respect of details of Cash losses:

The Company has not incurred cash losses in the Financial Year and in the immediately preceding financial year.





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XVIII. In respect of details of Resignation of Auditors:

Based on our examination of the records, there is no resignation of the statutory auditor is observed during the year. Accordingly, clause 3(xviii) of the Order relating to reporting of resignation of statutory auditor is not applicable to the company.

XIX. In respect of details of Economic Viability:

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

XX. In respect of Compliances of CSR related obligations:

In our opinion and according to the information and explanations given to us, the provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable to the company.

XXI. In respect of Unfavourable remark in Subsidiary/Associates standalone CARO report:

The consolidated financial statement is not required to be prepared by the company. Accordingly, clause 3(xxi) of the Order relating to consolidated financial statements (CFS) is not applicable to the company.

Place: Narma, Midnapore.

Date: 14-08-2023.



For DAS RADHAKANTA & CO.

ICAI Firm Registration No. - 326439E

Chartered Accountants

RADHAKANTA DAS

PROPRIETOR

MEMBERSHIP NO. – 062863

UDIN – 23062863BGUYUJ6963



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THE INDEPENDENT AUDITOR'S REPORT – 31ST MARCH, 2023

ANNEXURE-B

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE ACT

We have audited the internal financial control over financial reporting of **CITYSKY CONSTRUCTION PRIVATE LIMITED** (CIN : U45202WB2020PTC236064) ("The Company") as of 31st March, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS:

The company's management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance Note on Audit of internal financial Controls over financial Reporting issued by the Institute of Chartered Accountants of India ["ICAI"]. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors! the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information as required under the companies Act 2013 [the Act"].

AUDITORS' RESPONSIBILITY:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted over all audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting [the "Guidance Note"] and the standards on Auditing, issued by ICAI and deemed to be prescribed under section 143[10] of the Act to the extent applicable to an audit of internal Financial Controls, both issued by the ICAI. those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial





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controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting assessing the risk that a

material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING:

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies and procedures that:

[1] pertain to the maintenance of record that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the company;

[2] provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and





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[3] Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING:

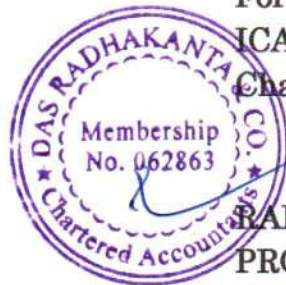
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls material misstatements due to error or fraud may occur and not be detected. Also, projection of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION:

In our opinion, the company has, in all material respects, an adequate internal financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2023, based on the internal controls over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance Note on Audit of internal Financial Controls Over financial reporting issued by ICAI.

Place: Narma, Midnapore.

Date: 14-08-2023.



For DAS RADHAKANTA & CO.

ICAI Firm Registration No. - 326439E

Chartered Accountants

RADHAKANTA DAS
PROPRIETOR

MEMBERSHIP NO. – 062863

UDIN – 23062863BGUYUJ6963

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASHCHIM MEDINIPURE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

Balance Sheet as at 31st March, 2023.

Rupees in hundred

	Particulars	Notes	Current Year		Previous Year	
			Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
I	EQUITY & LIABILITIES					
	1. Shareholder's Funds					
	(a) Share Capital	1	78,000.00		78,000.00	
	(b) Reserves & Surplus	2	14,569.90		(4,082.77)	
				92,569.89		73,917.23
	2. Share Application Money Pending Allotment					
	3. Non-Current Liabilities					
	(a) Long - Term Borrowing	3	30,500.00		16,000.00	
	(b) Deferred Tax Liabilities	4	-		-	
	(c) Other Long-Term Liabilities		-		-	
	(d) Long-Term Provisions		-		-	
				30,500.00		16,000.00
	4. Current Liabilities					
	(a) Short-Term Borrowings	5	-		-	
	(b) Other Long-Term Liabilities	6	68,680.10		1,53,851.10	
	(c) Trade Paybles					
	1. Total Outstanding dues of Micro, Small & Medium Enterprise					
	2. Total Outstanding dues of creditors other than Micro, Small & Medium Enterprise	7	14,548.36		14,438.55	
	(d) Other Current Liabilities	8	-		-	
	(e) Short Term Provision	9	7,932.02		853.95	
				91,160.47		1,69,143.60
	Total			2,14,230.36		2,59,060.82
II	ASSETS					
	1. Non-Current Assets					
	(a) Property, Plant & Equipment and Intangible Assets					
	i) Property, Plant & Equipment	10	-		-	
	ii) Intangible Assets		-		-	
	(b) Capital Work-in-Progress		-		-	
	(c) Non-Current Investments		-		-	
	(d) Deferred Tax Assets (Net)	4	-		-	
	(e) Long-Term Loans & Advances	11	-		-	
	(f) Other Non-Current Assets	12	-		-	
	2. Current Assets					
	(a) Current Investments		-		-	
	(b) Inventories	13	1,18,417.43		1,78,194.36	
	(c) Trade Receivables	14	-		-	
	(d) Cash & Cash Equivalent	15	18,242.90		43,021.12	
	(e) Short Term Loans & Advances	16	75,439.02		35,003.99	
	(f) Other Current Assets	17	2,131.01		2,841.34	
				2,14,230.36		2,59,060.82
	Total			2,14,230.36		2,59,060.82

Singificant Accounting Policies

(The accompanying notes from 1 to 17 are an integral part of the Financial Statements)

As per our report of even date :

FOR, DAS RADHAKANTA & CO.
CHARTERED ACCOUNTANTS
ERN - 326439E

(RADHAKANTA DAS)
PROPRIETOR.

MEMBERSHIP NO. - 062863



For and on behalf of the Board :

CITYSKY CONSTRUCTION PRIVATE LIMITED

1)

Abhishek Khandekar (DIN : 08676211)

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

2)

Sandeep Chatterjee (DIN : 08676210)

DIRECTOR

Place : Midnapore.

Date : 14 AUG 2023

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPORE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

Profit & Loss Account for the year ended 31st March, 2023.

Rupees in hundred

Particulars	Notes	Current Year		Previous Year	
		Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
I) INCOME					
a) Revenue from Operations	18		3,03,365.00		20,500.00
b) Other Income	19		322.31		-
II) Total Income (a+b)			3,03,687.31		20,500.00
III) Expenses					
a) Cost of Material Consumed	20	1,93,109.26		1,12,085.07	
b) Changes in Inventories of Stock-in-Trade	21	59,776.93		(95,885.07)	
c) Employee Benefit Expenses	22	16,609.77		2,358.80	
d) Finance Costs	23	45.75		75.88	
e) Administration & Other Expenses	24	10,373.79		5,249.77	
f) Depreciation & Amortization	10	-		-	
Total Expenses (a+b+c+d+e+f)			2,79,915.50		23,884.45
PROFIT BEFORE TAX (II -III)			23,771.81		(3,384.44)
V) Tax Expenses					
a) Current Tax	25	(5,119.14)		-	
b) Deferred Tax	4	-		-	
			(5,119.14)		-
PROFIT AFTER TAX			18,652.67		(3,384.44)
Earning per Equity Share					
a) Basic			0.02		(0.00)
b) Diluted			10.00		10.00

Significant Accounting Policies

1

(The accompanying notes from 18 to 25 are an integral part of the Financial Statements)

As per our report of even date :

FOR, DAS RADHAKANTA & CO.
CHARTERED ACCOUNTANTS

FRN - 326439E

(RADHAKANTA DAS)
PROPRIETOR.

MEMBERSHIP NO. - 062863



For and on behalf of the Board :

1)

Abhishek Khandekar (DIN : 08676211)

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Chatterjee

2)

Sandeep Chatterjee (DIN : 08676210)

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Abhishek
DIRECTOR

Place : Midnapore.

Date : 14 AUG 2023

CITYSKY CONSTRUCTION PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023.

PARTICULARS	2022-2023	2021-2022
CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit Before Tax	23,771.81	(3,384.44)
Adjusted for :		
Depreciation	-	-
Interest Income on Investment	320.00	-
Interest on Term Loan & Others	-	-
Tax Adjustment Mat Credit	-	-
Profit on Sale of Investment	-	-
Insurance Claim Received	-	-
Operating Profit Before Working Capital Changes	24,091.81	(3,384.44)
Movement in Working Capital:		
Inventories	59,776.93	(95,885.07)
Sundry Debtors	-	-
Loans and Advances and Other Current Assets	(39,724.69)	(34,293.65)
Short Term Borrowing	-	-
Other Current Liabilities & Borrowings	(70,561.20)	1,65,139.65
Trade Payables and Other Payables	-	-
Cash Generated From Operating Activities	(26,417.14)	31,576.49
Direct Taxes Paid / Adjusted	(1,958.93)	(853.95)
Net cash From Operating Activities (A)	(24,458.22)	32,430.43
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Interest Income	(320.00)	-
Net Cash from Investing Activities (B)	(320.00)	-
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Capital	-	-
Long Term Loans and Advance	-	-
Repayment of Loan / Loan Taken	-	-
Interest Paid	-	-
Net Cash used in Financing Activities (C)	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	(24,778.22)	32,430.43
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	43,021.12	10,590.70
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	18,242.90	43,021.12

Signed in terms of our attached report of even date.

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Chatterjee
DIRECTOR

Place : Midnapore
Date : 14 AUG 2023

Abhishek Khandekar
DIN : 08676211

CITYSKY CONSTRUCTION PRIVATE LIMITED

Abhishek Khandekar
DIRECTOR

Sandeep Chatterjee
DIN : 08676210



FOR, DAS RADHAKANTA & CO.
CHARTERED ACCOUNTANTS
FRN - 326439E

Radhakanta Das
(RADHAKANTA DAS)
PROPRIETOR.
MEMBERSHIP NO. - 062863

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPORE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

Notes :

1

1 SIGNIFICANT ACCOUNTING POLICIES**I) BASIS OF ACCOUNTING:**

The Financial Statements are prepared under historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India, the Accounting Standards Specified under section 133 of the Companies Act,2013 read with rules 7 of the Companies (Accounting Standard) Rules, 2014.

All assets and liabilities have been classified as current or non-current, wherever applicable, as per the normal operating cycle of the company as set out in the Schedule III (Division II) of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules, 2014.

II) FIXED ASSETS AND DEPRECIATION:**Tangible Assets :**

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes purchase price and all other attributable cost of bringing the assets to working condition for intended use.

Depreciation on intangible assets is provided on the written down value method as per Companies Act,2013 (Prescribed as per Schedule II).Depreciation for assets purchased/ sold during a period is approximately charged. The estimated useful lives of assets are as follows:

Tangible Asset	Useful Life Under Companies Act, 2013.	Useful Life as Estimated by Management
Plant And Equipment	15 Years	15 Years
Furniture And Fixture	10 Years	10 Years
Building	30 Years	30 Years

Subsequent expenditures related to an item of Tangible asset are added to its book value only if they increase the future benefits from the existing assets beyond its previously assessed standard of performance.

Intangible Assets:

There are no Intangible Assets.

Depreciation :

Depreciation on Tangible Assets and Intangible Assets is calculated on their respective carrying amounts and is computed on the basis of remaining useful life as estimated by technical expert and management estimate on written down value method. On other Assets, depreciation has been provided on written down value method in accordance with the life of the respective assets as prescribed in schedule II of the Companies Act, 2013.

III) FOREIGN CURRENCY

There is no foreign currency transaction during the year. No assets has been purchased in foreign currency.

IV) EMPLOYEE BENEFIT:**Short-term Employee Benefits :**

All employee benefits payable with in twelve months of rendering service are classified as short term employee benefit. Such short term employee benefit are recognised at actual amounts due in the period in which the employee render the related service.

Post Employee Benefits :**a) Defined Contribution Plan :**

Payment made to monthly regular contribution to Provident Funds are in the nature of defined contribution scheme and such paid /payable amounts are charges against revenue as an expenses as they fall due.

b) Defined Benefit Plan :

The company does not maintained Gratuity Fund to determine the liabilities towards such scheme towards Employee Retirement Benefits by an independent actuarial valuation as per requirements of Accounting Standard -15 as "Employee Benefits".

v) Revenue Recognition :

a) Revenue excludes Sales Tax/VAT, if any.

b) Other Income is accounted on accrual basis except where the receipt of income is uncertain.

CITYSKY CONSTRUCTION PRIVATE LIMITED



DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED



DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPURE, PIN-721305, WEST BENGAL.
 CIN : U45202WB2020PTC236064

VI) TAXES ON INCOME

Current Tax is determined as the amount of tax payable in respect of taxable income for the year.

Deferred Tax is recognised, subject to consideration of prudence, in respect of deferred tax Assets/Liabilities arising on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

VII) PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS

A provision is recognised when the company has a present obligation as a result of past results and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are neither recognized nor disclosed in the financial statements.

VIII) Related parties and transactions with them as specified in Accounting Standard 18 on "Related Parties Disclosure" prescribed under Companies (Accounting Standards) Rules, 2006 has been identified and given below on the basis of the information available with the company.

- | | |
|--|---|
| a) Enterprises where control exists | CITYSKY CONSTRUCTION PRIVATE LIMITED |
| b) Associates & Joint Ventures and Investing Parties of which the Company is an Associate or a Joint Venture | N.A. |
| c) Individuals owning an interest in the voting power of the company and their relatives | I) Abhishek Khandekar
II) Sandeep Chatterjee |
| d) Key Management Personnel and their relatives | I) Abhishek Khandekar
II) Sandeep Chatterjee |
| e) Enterprises over which any person to in (3) or (4) is able to exercise significant influence | |

Nature of Transactions	Enterprises over which Key Management Personnel and their relatives are able to exercise significant influence		Key Management Personnel & their relatives	
	2022-2023	2021-2022	2022-2023	2021-2022
<u>Income</u>				
Sale	-	-	-	-
<u>Expenses</u>				
Purchase	-	-	-	-
Desining Charges	-	-	-	-
Rent	-	-	-	-
Director Remuneration	-	-	-	-
<u>Unsecured Loan</u>				
Unsecured loan loan take	-	-	-	-
<u>Balance at the Year end</u>				
<u>Amount Payable</u>				
Unsecured Loan	-	-	-	-
Trade payables	-	-	-	-
Other Liabilities	-	-	-	-
<u>Amount Receivable</u>				
Security Deposit	-	-	-	-
Trade Receivables	-	-	-	-

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Chatterjee
 DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED

Abhishek Khandekar
 DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPURE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

IX) CASH FLOW STATEMENTS

Cash flows are reported using the indirect method, as set out in Accounting Standard - 3 "Cash Flow Statements", where net profit before tax is adjusted for the effect of transaction of non- cash nature or any other deferrals or accrual of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

X) EARNING PER SHARE

The Earning Per Share (EPS) has been calculated as specified in Accounting Standard - 20 prescribed under Companies (Accounting Standards) Rules, 2006 and related disclosures in this regard are:

	<u>2022-2023</u>	<u>2021-2022</u>
a) Amount used as numerator in calculating Basic and Diluted EPS :		
Profit/(Loss) After Tax (₹)	<u>18,653</u>	<u>(3,384)</u>
b) Weighted average no. of shares used as the denominator in calculating EPS (Nos.) :		
For Basic & Diluted EPS	Amount (Rs.)	Nos.
- Equity Shares - Opening	78,000	7,80,000
Add : Issued during the year		
	<u>78,000</u>	<u>7,80,000</u>

XI) There are no outstanding dues of Micro and Small Enterprises(MSEs) based on the information provided to us by the management

Particulars	<u>2022-2023</u>	<u>2021-2022</u>
a) The principal amount remaining unpaid to the supplier (MSEs)	-	-
b) Interest due there on remaining unpaid to the supplier (MSEs)	-	-
c) The amount of interest paid by the company in terms of section 16 of the MSMED Act, 2006 along with		
d) The amount of interest accrued and remaining unpaid	-	-

- XII) a)** Previous year figures have been regrouped/rearranged wherever found necessary.
b) Previous year figures above are shown in bracket.
c) Closing Stock has been taken valued & certified by the management.
d) Fixed Assets have been physically verified by the management at the end of the year.

As per our report of even date :

For and on behalf of the Board :



Place : Midnapore.

The.....day of.....2023.

14 AUG 2023

1)
 Abhishek Khandekar (DIN : 08676211)

CITYSKY CONSTRUCTION PRIVATE LIMITED

2)
 Sandeep Chatterjee (DIN : 08676210) DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

.....DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT, F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPURE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

B > NOTES ON ACCOUNTS :-

- 1 In items of **Accounting Standard 22** issued by the **Institute of Chartered Accountants of India**, effect of Deferred Tax Liabilities has been accounted for in the financial statement of the Company during the year. Deferred Tax Liabilities for the year to be created of Rs. -

The major Components of the Deferred Liabilities during the year accounted for in the aforesaid manner are as below :

<u>Calculation of Deferred Tax Liabilities as on 31.03.2023</u>	<u>Amounts (₹)</u>
Depreciation as on 31.03.2023 as per Book (Companies Act 2013)	-
Depreciation as on 31.03.2023 as per Income Tax Act,1961	-
Differences	-
Tax Effect @ 25.75% P.A.	-
Deferred Tax Liabilities to be created Rs.	-

	<u>2022-2023</u>	<u>2021-2022</u>
	<u>Amounts (₹)</u>	<u>Amounts (₹)</u>
2 Auditors Remuneration		
Statutory Audit Fees	200.00	100.00
Tax Audit Fees	50.00	50.00
	<u>250.00</u>	<u>150.00</u>

- 3 The Contingent liabilities as on 31.03.2023 was Nil.
- 4 Closing cash - in - hand has been certified and physically verified by the Management of the Company.
- 5 Previous year's figure have been rearranged and regrouped where necessary.
- 6 Fixed assets has been physically verified by the management at the year end.
- 7 Sundry debtors, Sundry creditors and Advances figures are subject to confirmation from the parties.



CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Kuttari

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Shishir
DIRECTOR

Related Parties and Transaction with them as specified in Accounting Standard 18 on "Related Parties Disclosure" prescribed under the companies (Accounting Standard), Rules, 2006 has been identified and given below on the basis on the information available with the company:

- i) Enterprise Which Controls Exist **CITYSKY CONSTRUCTION PRIVATE LIMITED**
- ii) Associates and Joint Ventures and investing parties of which the company is in Joint Venture or associate
- iii) Individuals owing an interest in the voting power of the company and their relatives
I) Abhishek Khandekar
II) Sandeep Chatterjee
- iv) Key Managerial Personal and their relatives
I) Abhishek Khandekar
II) Sandeep Chatterjee
- v) Enterprise over which any person to u/s (3) (4) is able to exercise significant influence

Nature of Transactions	Enterprise Where		Enterprise over		Key Management	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	Rs	Rs	Rs	Rs	Rs	Rs
Income						
Sales	-	-	-	-	-	-
Editing Charges	-	-	-	-	-	-
Divident Received	-	-	-	-	-	-
Expenses						
Purchases	-	-	-	-	-	-
Editing Charges	-	-	-	-	-	-
Cover Designing Charges	-	-	-	-	-	-
Directors Remmunaration	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-
Unsecured Loan						
Unsecured loan loan take	-	-	-	-	-	-
Balance at the year end						
Amount Payable	-	-	-	-	-	-
Unsecured Loan	-	-	-	-	-	-
Trade Payables	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-
Amount Receivable						
Trade Receivable	-	-	-	-	-	-
Other	-	-	-	-	-	-

As per our report of even date :

For and on behalf of the Board :



Place : Midnapore.

The.....day of.....2023.

14 AUG 2023

1)
Abhishek Khandekar (DIN : 08676211)

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Chatterjee

DIRECTOR

2)
Sandeep Chatterjee (DIN : 08676210)

CITYSKY CONSTRUCTION PRIVATE LIMITED

Abhishek
DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPORE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	31.03.2023 Amount(₹)	31.03.2022 Amount(₹)			
1	Share Capital					
	a) Authorised, Issued, Subscribed & Paid-up Share Capital					
	Authorised					
	30,00,000 (P.Y. - 30,00,000) Equity Shares of Rs. 10/- each	3,00,000.00	3,00,000.00			
		3,00,000.00	3,00,000.00			
	Issued & Subscribed					
	7,80,000 (P.Y. - 7,80,000) Equity Shares of Rs. 10/- each	78,000.00	78,000.00			
		78,000.00	78,000.00			
	Paid - up Capital					
	7,80,000 (P.Y. - 7,80,000) Equity Shares of Rs. 10/- each	78,000.00	78,000.00			
		78,000.00	78,000.00			
	b) Reconciliation of the number of shares outstanding					
	Particulars					
	Equity Share outstanding at the beginning of the year	7,80,000	7,80,000			
	Equity Share allotted pursuant to exercise of ESOP	-	-			
	Equity Share outstanding at the end of the year	7,80,000	7,80,000			
	c) Shareholder's holding more than 5% shares of the company					
	Name of Shareholders	Class of Shares	% of Share Holding			
	Abhishek Khandekar	Equity	25.64%			
	Sandeep Chatterjee	Equity	48.72%			
	Sarbari Sarkar	Equity	6.41%			
	Abha Sarkar	Equity	6.41%			
	Ashok Kumar Khandekar	Equity	6.41%			
	Sadhan Nandi	Equity	6.41%			
	No of Shares	No of Shares				
	2,00,000	2,00,000				
	3,80,000	3,80,000				
	50,000	50,000				
	50,000	50,000				
	50,000	50,000				
	50,000	50,000				
	7,80,000	7,80,000				
	Shares held by promoters at the end of the year :-					
	Sl No	Promoter name	Opening No. of Shares	Addition during the Year	Closing No. of Shares	% Change during the year
		Abhishek Khandekar	2,00,000	-	2,00,000	-
		Sandeep Chatterjee	3,80,000	-	3,80,000	-
2	Reserve & Surplus					
	A) Surplus/(Deficit) in Statement of Profit & Loss					
	Balance at the beginning of the year	(4,082.77)	(698.33)			
	Add:- Profit during the year	18,652.67	(3,384.44)			
		14,569.90	(4,082.77)			
	Less:- Adjustment for Taxation	-	-			
	Balance at the end of the year	14,569.90	(4,082.77)			
	B) Securities Premium					
	Balance at the beginning of the year	-	-			
		-	-			
	TOTAL RESERVE & SURPLUS (A+B)	14,569.90	(4,082.77)			
3	Long-Term Borrowings					
	a) Secured Loan from Bank					
	Term Loan From Bank					
	A/c. No. -					
	Total (a)					
	b) Unsecured Loan					
	Abhishek Khandekar	-	2,000.00			
	Sandeep Chatterjee	-	2,000.00			
	Bipul Ranjan	21,000.00	-			
	Sudipta Bhadra Dutta	5,500.00	-			
	Sarbari Sarkar	2,000.00	4,000.00			
	Abha Sarkar	-	2,000.00			
	Ashok Kumar Khandekar	2,000.00	4,000.00			
	Sadhan Nandi	-	2,000.00			
	Total (b)	30,500.00	16,000.00			
	Total (a+b)	30,500.00	16,000.00			
4	Deferred Tax Liabilities					
	Major Components of Deferred Tax are:					
	a) Deferred Tax Liability:					
	Depreciation & Amortisation (Adjusted)					
	Total Deferred Tax Liability (A)					
	b) Deferred Tax Asset:					
	Brought Forward Losses					
	Opening balance					
	Add:- Deferred Tax Liability					
	Total Deferred Tax Asset (B)					
	Net Deferred Tax Asset (A+B)					

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Chatterjee

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Abhishek

DIRECTOR



NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	31.03.2023 Amount(₹)	31.03.2022 Amount(₹)			
5	Short-Term Borrowings From Bank Cash Credit Loan A/c. No. - (Cash Credit loan is secured by hypothecation of present and future stock of raw materials, stock-in-process, finished goods, stores and spares (not relating to plant and machinery) book debts, receivables, materials in transit etc.) Re-pledge of stored potatoes with assignment of cold storage receipts and loan bonds discharged in favour of the bank against cash credit facility.	-	-			
	Total	-	-			
6	Other Long-Term Liabilities Trade Payable Advance from Customers	-	-			
	Total	68,680.10	1,53,851.10			
7	Trade Payables a) Payable to Parties against goods supplied	13,938.36	14,288.55			
	b) Others Liabilities for expenses:- Tax Audit Fees Director's Salary Accounting Charges Payable	250.00 - 360.00	150.00 - -			
	Total (a + b)	14,548.36	14,438.55			
	Trade Payables ageing schedule Trade Payable for the Year 31.03.2023					
	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
	(i) MSME					
	(ii) Others	13,938.36				13,938.36
	Trade Payable for the Year 31.03.2022					
	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
	(i) MSME					
	(ii) Others	14,288.55				14,288.55
8	Other Current Liabilities a) Staff Salary b) Taxes & Other Liabilities WBSEDCL EPFO GST on RCM Payable	-	-	-	-	-
	Total	-	-	-	-	-



CITYSKY CONSTRUCTION PRIVATE LIMITED

Sundar Chatterjee

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Shishob

DIRECTOR

NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	31.03.2023 Amount(₹)	31.03.2022 Amount(₹)				
9	Short Term Provision Income Tax Payable GST Payable Total	 5,119.14 2,812.88 7,932.02	 - 853.95 853.95				
10	Property, Plant & Equipment & Intangible Assets Property, Plant and Equipment:						
	Particulars	Land	Plant & Machinery	Building	Furniture & Fixture	Total	
	COST:						
	As at 1st April 2022	-	-	-	-	-	-
	Additions	-	-	-	-	-	-
	Deductions	-	-	-	-	-	-
	As at 31st March 2023	-	-	-	-	-	-
	Accumulated Depreciation:						
	As at 1st April 2022	-	-	-	-	-	-
	Depreciation Current Year 22-23	-	-	-	-	-	-
	Total Depreciation	-	-	-	-	-	-
	As at 31 March 2022	-	-	-	-	-	-
	As at 31 March 2023	-	-	-	-	-	-
	Relevant line item in the Balance Sheet	Description of item of Property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter director or relative of promoter/director or employer of promoter/director	Property held since which date	Reason for not being held in the name of the company
	PPE	Land	-	CITYSKY CONSTRUCTION PRIVATE LIMITED			N.A.
11	Long Term Loans & Advances (Unsecured, considered good unless otherwise stated) Total						
12	Other Non-Current Assets Security Deposit with WBSSEDCL Total						
13	Inventories Closing Stock of Materials Total					1,18,417.43 1,18,417.43	1,78,194.36 1,78,194.36
14	Trade Receivables Bills Receivables Considered good - Secured Total						
15	Cash & Bank Balances a) Cash & Cash Equivalents Cash on Hand Balance with Banks in Current Accounts with State Bank of India, Inda OT Road Branch. A/c. No. - 40718579006 with Punjab National Bank, Kharagpur Branch. A/c. No. - 0504050007610 Total					13,986.43 4,251.30 5.17 18,242.90	120.79 33,780.90 9,119.44 43,021.12

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sudip Kundu

DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED

Shishup
DIRECTOR

NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	Rupees in hundred	
		31.03.2023 Amount(₹)	31.03.2022 Amount(₹)
16	Short Term Loans & Advances		
	Advance to Others	75,413.50	34,945.50
	Advance Tax	-	-
	Input GST Credit	-	-
	TCS	-	22.82
	TDS	25.52	35.67
	TDS Receivable	-	-
	TCS Receivable	-	-
	Total	75,439.02	35,003.99
17	Others Current Assets		
	a) Preliminary Expenses:-		
	Balance brought forward (Prev. Year Exp.)	2,841.34	3,551.68
	This Year	-	-
		2,841.34	3,551.68
	Less:- Amount Written off	710.34	710.34
	Total (a)	2,131.01	2,841.34
	b) Pre - Operative Expenses		
	Balance brought forward (Prev. Year Exp.)	-	-
	This Year	-	-
		-	-
	Less:- Amount Written off	-	-
	Total (b)	-	-
	Total (a+b)	2,131.01	2,841.34

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sandeep Mukherjee

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Shishak

DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPURE, PIN-721305, WEST BENGAL.

CIN : U45202WB2020PTC236064

NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	31.03.2023 Amount(₹)	31.03.2022 Amount(₹)
18	Revenue from Operations (Gross)		
	Sales of Flats	3,03,365.00	20,500.00
	Total	3,03,365.00	20,500.00
19	Other Income		
	Interest on Advance Refund	320.00	-
	Interest on IT	2.31	-
	Material Sale (Un-Registered)	-	-
	Total	322.31	-
20	Cost of Material Consumed		
	Material Purchase (Registered)	1,93,109.26	1,12,085.07
	Material Purchase (Un-Registered)	-	-
	Consumable Purchase	-	-
	Total	1,93,109.26	1,12,085.07
21	Changes in Inventories of Stock-in-Trade		
	Opening Stock (Raw Materials)	-	-
	Opening Work - in Progress	1,78,194.36	82,309.29
		1,78,194.36	82,309.29
	Less:- Closing Stock (Raw Materials)	-	-
	Closing Work in Progress	1,18,417.43	1,78,194.36
		1,18,417.43	1,78,194.36
	Total	59,776.93	(95,885.07)
22	Employee Benefit Expenses		
	Salaries & Allowances	6,674.77	2,303.80
	Bonus	935.00	55.00
	Employee's Contribution to PF	-	-
	Salary to Directors	9,000.00	-
	Staff Welfare	-	-
	Total	16,609.77	2,358.80
23	Finance Costs		
	Working Capital Demand Loan	-	-
	Cash Credit Loan	-	-
	Borrowing Cost:-		
	Bank Charges	45.75	75.88
	Processing Charges	-	-
	Total	45.75	75.88
24	Administration & Other Expenses		
	Operative		
	Carriage in ward	-	-
	Unloading Charges	-	-
	Total (A)	-	-

CITYSKY CONSTRUCTION PRIVATE LIMITED

Sundar Kumar

DIRECTOR

CITYSKY CONSTRUCTION PRIVATE LIMITED

Anishek

DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED

AT. F/NO.-1C, CHITTARANJAN ENCLAVE, PANCHBERIA, P.O.-INDA, KHARAGPUR, DIST.-PASCHIM MEDINIPURE, PIN-721305, WEST BENGAL.
CIN : U45202WB2020PTC236064

NOTES FORMING PART OF ACCOUNTS

Rupees in hundred

Notes	Particulars	31.03.2023	31.03.2022
		Amount(₹)	Amount(₹)
	Selling & Administrative		
	Printing & Stationery	462.99	301.49
	Membership Fees	-	93.00
	Travelling & Conveyance	142.68	135.70
	Advertisement Expenses	806.00	442.00
	Legal Fees	849.70	401.00
	Rates & Taxes	222.32	-
	Govt. Fees for ROC	26.00	12.00
	Electricity Charges	169.40	81.80
	Professional Tax	50.00	-
	Rent	1,355.00	-
	Audit Fees	250.00	150.00
	Accounting Charges	360.00	-
	Company Secretary Fees	50.00	-
	Filing Fees	150.00	120.00
	Soil Test Expenses	150.00	238.00
	Repair & Maintaince	659.58	200.34
	Medical Expenses	29.99	-
	Puja & Donation	1,548.57	984.72
	Office Expenses	23.01	105.00
	Mobile & Internet Expenses	241.98	133.18
	Misc. Expenses	1,121.46	225.54
	Hira Registration Fees	-	250.00
	GST Late Fees & Interest	47.92	33.00
	Fooding Expenses	946.80	632.66
	Rounded Off	0.05	-
	Preliminary & Pre - Operative Expenses Written Off	710.34	710.34
	Total (B)	10,373.79	5,249.77
	Total (A + B)	10,373.79	5,249.77
25	Provision for Taxation		
	Provision for Income Tax	5,119.14	-
	Deferred Tax	-	-
	Total	5,119.14	-

CITYSKY CONSTRUCTION PRIVATE LIMITED



DIRECTOR



CITYSKY CONSTRUCTION PRIVATE LIMITED



DIRECTOR