



GUPTA KHOWALA & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SQUAREMARK HOMES PRIVATE LIMITED

Opinion

We have audited the accompanying Standalone Financial Statements of SQUAREMARK HOMES PRIVATE LIMITED ("the Company"), which comprise the Balance sheet as at March 31, 2023, the Statement of Profit and Loss Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

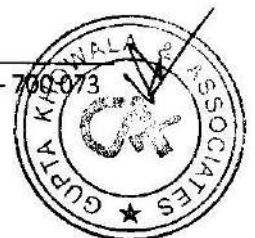
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act 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 audit opinion on the Standalone Financial Statements.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including 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 read with the Companies (Indian 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 the 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Standalone 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.

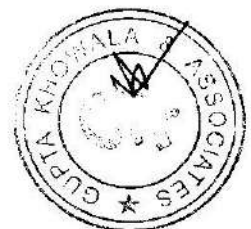
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of 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 Financial Statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude 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 statement represents underlying transactions and events in a manner that achieves fair presentation.

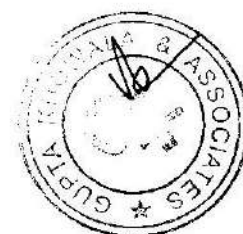


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

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

Report on Other Legal and Regulatory

1. The Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is attached as Annexure to this report for the company.
2. As required by section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as 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 written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 over financial reporting of the Company and the operating effectiveness of such controls, the said report is not applicable to the company as per serial no. 5 of notification No' G.S.R. 583(E) dated 13th June, 2017
 - 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, 2021, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations and hence there is no disclosure of the same in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and



iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(iv)(a) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes 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;

(b) The management has represented, that, to the best of their 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

(c) Based on audit procedures that has 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 (a) and (b) contain any material mis-statement; and

(v) During the year, no dividend has been declared or paid by the Company.

h. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by Section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

FOR GUPTA KHOWALA & ASSOCIATES

Chartered Accountants

Firm Registration No. 328340E



Vishal Khowala

Vishal Khowala

(Partner)

ICAI Membership No. 068714

UDIN: 23068714 B6XKXB S176

Dated: 2nd day of September, 2023

With reference to the “Annexure-A” referred to in the Independent Auditors’ Report to the members of the Company on the financial statements for the year ended 31st March 2023, we report the following:

(i) Property, Plant and Equipment and Intangible Assets

(a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not have intangibles assets and, accordingly, the requirement to report of the Order is not applicable to the Company.

(b) The property, plant and equipment have been physically verified by the management according to the programme of periodical verification in phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its property, plant and equipment. The discrepancies, if any, noticed on such physical verification have been properly dealt with in the books of accounts.

(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 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 during the year.

(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 as on the date of audit report.

(ii) Inventory

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of ₹ 5.00 (five) crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets. Hence, reporting on the quarterly returns or statements filed by the Company with such banks or financial institutions is not applicable.

(iii) Loans, Investments etc

a) The Company has not made any investment in subsidiary company.

b) In our opinion, the other terms and conditions on which the advance /loan had been granted to the party listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company.



c) In the case of the loan granted to the party listed in the register maintained under section 189 of the Act, the principal amounts are repayable over varying periods up-to five years and as per stipulations / at discretion of the Company. There are no overdue amounts in respect of the advance / loan granted to the party listed in the register maintained under section 189 of the Act.

(iv) Section 185 and 186

In our opinion and according to the information and explanations given to us and based on the audit procedures conducted by us, the Company has complied with the provisions of section 185 and 186 of the Act, in respect of loans, making investments or providing guarantees wherever applicable.

(v) Public deposits

In our opinion, and according to the information and explanations given to us, the Company has not accepted deposits as per the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there-under.

(vi) Cost records

We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 and are of the opinion that, prima facie, the prescribed accounts and cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) Statutory dues

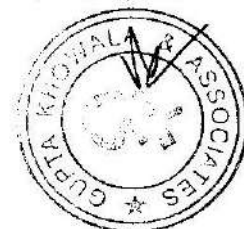
(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the date they became payable.

(c) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

(viii) Undisclosed Income

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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.



Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) Borrowings

(a) Based on our audit procedures and according to the information and explanations given to us, the loan is repayable on demand and terms and conditions for payment of interest thereon have not been stipulated. In our opinion, the Company has not defaulted in the repayment of loans or other borrowings, or in the payment of interest thereon to the 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 willful defaulter by any bank or financial institution or government or government authority.

(c) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not taken any term loans from any lender. Hence reporting under clause (ix)(c) of the Order is not applicable to the Company.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and/or associates during the year and hence, reporting under clause (ix)(e) of the Order is not applicable.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries and/or associate companies.

(x) Issue of securities

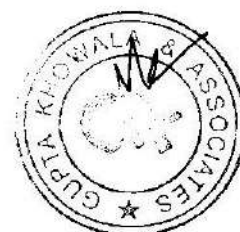
(a) The Company has not raised any money during the year by way of initial public offer/further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares/fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x) (b) of the Order is not applicable to the Company.

(xi) Fraud

(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) During the year, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.



(c) We have taken into consideration the whistle-blower complaints received by the Company during the year while determining the nature, timing and extent of audit procedures.

(xii) Nidhi Company

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) Related parties

Transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

(xiv) Internal Audit

(a) The Company does not have an internal audit system commensurate with the size and nature of its business.

(xv) Non-cash transactions

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) 45-IA of the RBI

(a) The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi) (a) of the Order is not applicable to the Company.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) (c) of the Order is not applicable to the Company.

(d) There is no Core Investment Company as a part of the Group; hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) Cash loss

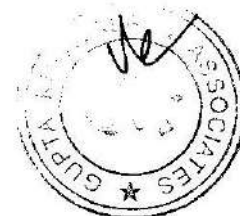
The Company has not incurred cash losses in the current and in the immediately preceding financial year.

(xviii) Resignation of statutory auditors

There has been no resignation of the statutory auditor during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) Ability to pay liabilities

According to the information and explanations given to us and 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 and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not 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.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) CSR unspent amount

- (a) During the year, there are no unspent amounts in respect of ongoing projects that are required to be transferred to a special account in compliance of provision of sub-section (6) of Section 135 of Companies Act.

FOR GUPTA KHOWALA & ASSOCIATES

Chartered Accountants
Firm Registration No. 328340E



Vishal Khowala

Vishal Khowala
(Partner)

ICAI Membership No. 068714

UDIN: 23068714BGXKXBS176

Dated: 2nd day of September, 2023

SQUAREMARK HOMES PRIVATE LIMITED
(FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

E 2/4 & 5, The Meridian, GP Block, Sector V, Saltlake City, Saltlake, Kolkata - 700091
CIN : U70102WB2016PTC209090

BALANCE SHEET AS AT 31, MARCH 2023

			(₹ In Thousand)	
Sl. No.	Particulars	Note No.	Current Year	Previous Year
I.	Equity And Liabilities			
	Shareholders' funds:			
	Share capital	1	29802.00	29802.00
	Reserves and surplus	2	(8629.19)	(8456.91)
	Non Current Liabilities			
	Long term borrowings	3	945.49	-
	Deferred tax liabilities			23.10
	Current Liabilities			
	Short term borrowings	4	168872.22	125446.42
	Trade payables	5	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises		7598.57	4729.34
	Other current liabilities	6	33246.70	25748.77
	Short term provisions		-	-
	Total		231835.80	177292.73
II.	Assets			
	Non Current Assets			
	Property Plant and Equipment	7		
	Tangible assets		3840.89	1002.77
	Intangible assets		75.40	75.40
	Non Current Investments	8	59.14	-
	Deferred tax assets (net)		28.69	-
	Current Assets			
	Current Investments			
	Inventories	9	208306.21	159636.77
	Trade receivables	10	5740.62	5442.54
	Cash and cash equivalents	11	1514.61	44.67
	Short term loans and advances	12	7771.34	8183.00
	Other current assets	13	4498.89	2907.57
	Total		231835.80	177292.73

Significant Accounting Policies

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

As per our report of even date
For GUPTA KHOWALA & ASSOCIATES
Chartered Accountants

For and on behalf of Board of Directors

Vishal Khowala
CA VISHAL KHOWALA
Chartered Accountants
Mem No.: 068714
Firm Reg. No.: 328340E



UDIN-23068714BCLXKXBS176

Date: 02/09/2023
Place: Kolkata

Anil Gadia

Anil Gadia
Director
00553301

Sunil Gadia

Sunil Gadia
Director
00553411

SQUAREMARK HOMES PRIVATE LIMITED
(FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

E 2/4 & 5, The Meridian, GP Block, Sector V, Saltlake City, Saltlake, Kolkata - 700091
CIN : U70102WB2016PTC209090

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31, MARCH 2023

(₹ In Thousand)				
Sl. No.	Particulars	Note No.	Current Year	Previous Year
I. Income				
	Revenue from Operations	14	5507.18	2529.45
	Other Income	15	9.30	-
	Total		5516.48	2529.45
II. Expenses				
	Changes in Inventories	16	(48669.45)	(6034.05)
	Employee benefits expense	17	-	1517.11
	Finance Cost	18	62.39	78.11
	Depreciation and amortization expense	7	607.47	257.69
	Other expenses	19	53740.15	7465.43
	Total		5740.55	3284.30
III. Profit/(Loss) before Exceptional and Extraordinary Item and Tax				
			(224.08)	(754.85)
	Profit/(Loss) before Extraordinary Item and Tax		(224.08)	(754.85)
	Profit/(Loss) before Tax		(224.08)	(754.85)
	Tax Expense	20		
	Current Tax		-	-
	Earlier Year Tax		-	-
	Deferred Tax		51.80	(23.10)
	Profit/(Loss) for the Period from Continuing Operations		(172.28)	(777.95)
	Profit/(Loss) from Discontinuing Operations after Tax			
	Profit/(Loss) for the Period		(172.28)	(777.95)
Earnings per share				
	Basic		(0.00)	(0.00)
	Diluted		(0.00)	(0.00)

Significant Accounting Policies

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The accompanying notes are an integral part of the financial statements

As per our report of even date
For GUPTA KHOWALA & ASSOCIATES
Chartered Accountants

For and on behalf of Board of Directors

Vishal Khowala



CA VISHAL KHOWALA
Chartered Accountants
Mem No.: 068714
Firm Reg. No.: 328340E

UDIN-23068714 B4XKYB5176

Date: 02/09/2023
Place: Kolkata

Anil Gadia

Anil Gadia
Director
00553301

Sunil Gadia

Sunil Gadia
Director
00553411

SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Note 7 :- Statement of Fixed Assets As At March 31,2023

Particulars	Gross Block					Accumulated Depreciation					Net Block	
	Opening Balance	Addition/ Acquired	Disposals	Other Adjustments	Closing Balance	Opening Balance	Depreciation	Disposal	Adjustments	Closing Balance	As at 31.03.2023	As at 31.03.2022
Tangible Asset												
Plant & machinery	2903.50	-	-	-	2903.50	1940.54	249.31	-	-	2189.85	713.65	962.96
Furniture	-	1065.20	-	-	1065.20	-	74.83	-	-	74.83	990.37	-
Vehicles	-	1764.28	-	-	1764.28	-	211.05	-	-	211.05	1553.24	-
Mobile	23.00	23.31	-	-	46.31	6.57	8.01	-	-	14.57	31.73	16.44
Laptop	62.50	50.68	-	-	113.18	39.67	20.07	-	-	59.75	53.43	22.83
Office Equipments	-	369.98	-	-	369.98	-	22.01	-	-	22.01	347.97	-
Computer & Accessories	18.00	172.15	-	-	190.15	17.45	22.19	-	-	39.64	150.51	0.55
Total	3007.00	3445.59	-	-	6452.59	2004.23	607.47	-	-	2611.70	3840.89	1002.77
Intangible Asset												
Software	75.40	-	-	-	75.40	-	-	-	-	-	75.40	75.40
Total	75.40	-	-	-	75.40	-	-	-	-	-	75.40	75.40
Grand Total	3082.40	3445.59	-	-	6527.99	2004.23	607.47	-	-	2611.70	3916.29	1078.17
Previous Year	3007.00	75.40	-	-	3082.40	1746.54	257.69	-	-	2004.23	1078.17	1260.46



SQUAREMARK HOMES PRIVATE LIMITED

E 2/4 & 5, The Meridian, GP Block, Sector V, Saltlake City, Saltlake, Kolkata - 700091
Fin. Year :- 2022-2023

Investments

		(₹ In Thousand)	
Particulars		Current Year	Previous Year
II	Other Investments		
1	Investments in partnership firms		
	Squaremark & Abhishek Project LLP	59.14	-
	Total Other Investments (B)	59.14	-
	Total(A + B)	59.14	-
	Total Non Current Investments (A + B - C)	59.14	-

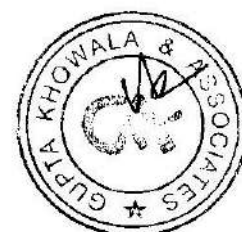


SQUAREMARK HOMES PRIVATE LIMITED
(FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Notes to Balance Sheet

	(₹ In Thousand)	
Particulars	Current Year	Previous Year
Note 1: Share Capital		
Equity Shares		
Authorised		
6000000 Equity Shares of Rs. 10 Each	60000.00	60000.00
(Previous Year-6000000 Equity Shares of Rs. 10 Each)		
Issued		
2980200 Equity Shares of Rs. 10.00 Each	29802.00	29802.00
(Previous Year-2980200 Equity Shares of Rs. 10.00 Each)		
Subscribed & Fully Paid Up		
2980200 Equity Shares of Rs. 10 Each	29802.00	
2980200 Equity Shares of Rs. 10 Each		29802.00
Total	29802.00	29802.00
Note 2: Reserves & Surplus		
Profit and Loss Account		
Opening Balance	(8456.91)	(7678.96)
Net profit for the year	(172.28)	(777.95)
Less: Transfers to/from		
Less: Allocations & Appropriations		
Closing Balance	(8629.19)	(8456.91)
Total	(8629.19)	(8456.91)
Note 3: Long Term Borrowings		
Secured Loans		
Term loans		
from banks	945.49	-
from other parties		
Total	945.49	-
Note 4: Short Term Borrowings		
Unsecured		
Loans Repayable on Demand		277.49
from banks		
Loans and advances from related parties	132478.38	125069.24
Other loans and advances	36393.84	99.69
Total	168872.22	125446.42
Note 5: Trade Payables		
Trade Payables	7598.57	4729.34
Total	7598.57	4729.34
Note 6: Other Current Liabilities		
Other payables	33246.70	25748.77
Total	33246.70	25748.77
Note 9: Inventories		
Work-in-progress (CS)	208306.21	159636.77
Total	208306.21	159636.77



SQUAREMARK HOMES PRIVATE LIMITED
(FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Notes to Balance Sheet

(₹ In Thousand)		
Particulars	Current Year	Previous Year
Note 10: Trade Receivables		
Outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	794.88	496.80
Other Receivables Unsecured, considered good	4945.74	4945.74
Total	5740.62	5442.54
Note 11: Cash and Cash Equivalents		
Cash on hand	79.35	29.17
Balances with banks	1435.26	15.50
Total	1514.61	44.67
Note 12: Short Term Loans and Advances		
Loans and Advances to Related Parties Unsecured, considered good		
Others Unsecured, considered good	7771.34	8183.00
Total	7771.34	8183.00
Note 13: Other Current Assets		
Other Current Assets	4498.89	2907.57
Total	4498.89	2907.57

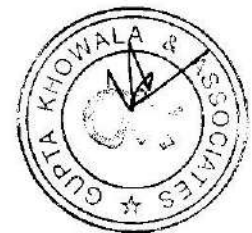


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Notes to Profit and Loss Account

(₹ In Thousand)		
Particulars	Current Year	Previous Year
Note 14: Revenue from Operations		
Sale of Services	5287.83	1104.00
Other Operating Revenues	219.35	1425.45
Total	5507.18	2529.45
Note 15: Other Income		
Other Non Operating Income	9.30	-
Total	9.30	-
Note 16: Changes in Inventories		
Opening Stock of Work-in-progress	159636.77	153602.72
Less : Closing Stock of Work-in-progress	208306.21	159636.77
	(48669.45)	(6034.05)
Total	(48669.45)	(6034.05)
Note 17: Employee Benefits Expense		
Employee Benefits Expense	-	1517.11
Total	-	1517.11
Note 18: Finance Cost		
Finance Cost	62.39	78.11
Total	62.39	78.11
Note 19: Other Expenses		
Other Expenses	53740.15	7465.43
Total	53740.15	7465.43
Note 20: Tax Expenses		
Current Tax	-	-
Earlier Year Tax	-	-
Deferred Tax	(51.80)	23.10
Total	(51.80)	23.10

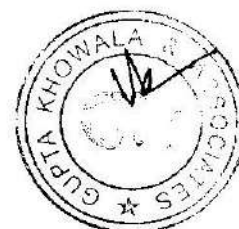


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Groupings to Notes to Balance Sheet

(₹ in Thousand)			
Sl. No.	Particulars	Current Year	Previous Year
Sub Notes To Note 1: Share Capital			
	Share Capital		
	Equity Shares	29802.00	29802.00
	Total	29802.00	29802.00
Sub Notes To Note 2: Reserves & Surplus			
	Profit and Loss Account	(8629.19)	(8456.91)
	Total	(8629.19)	(8456.91)
Sub Notes To Note 3: Long Term Borrowings			
	Secured Loans		
	Term loans		
	from banks		
	HDFC Bank Car Loan	945.49	-
	Total	945.49	-
Sub Notes To Note 4: Short Term Borrowings			
	Unsecured		
	Loans Repayable on Demand		
	from banks		
	ICICI Bank- Overdrawn	-	277.49
	Loans and advances from related parties		
	Rajkamal Dutta	6124.12	7424.12
	Anil Gadla	78706.45	47595.31
	Sunil Gadia	47647.81	70049.81
	Other loans and advances		
	Punya Leather Pvt. Ltd.	99.69	99.69
	Acclalm Promoters Pvt. Ltd.	2511.71	-
	Elpro Vinlyog Pvt. Ltd.	10359.57	-
	Gajpati Infrastructure Pvt. Ltd.	1506.90	-
	Magna Star Industrial Zone Pvt. Ltd.	1564.73	-
	Mehandipura Trade Link Pvt. Ltd.	9534.52	-
	Shaktidham Vanijya Pvt. Ltd.	4281.50	-
	Swagatam Dealcomm Pvt. Ltd.	6535.22	-
	Total	168872.22	125446.42
Sub Notes To Note 5: Trade Payables			
	Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Sundry Creditors	7598.57	4729.34
	Total	7598.57	4729.34
Sub Notes To Note 6: Other Current Liabilities			
	Other payables		
	TDS Payable	351.45	246.52
	Deposit Against Fiat	10953.53	12538.14
	EPFO Payable - Employees	14.67	7.08
	P Tax Payable - Employees	2.55	0.52
	Audit Fees Payable	25.00	25.00
	ESI Payable - Employee	0.68	0.21
	Bipasa Sinha	2545.00	2545.00
	Dolly Sinha	1897.00	2545.00
	Advance received from Debtors	3065.19	5341.31
	Tirupati Projects	-	2500.00
	Salary Payable	2391.63	-
	Manohar Infraproperties Pvt. Ltd.	12000.00	-

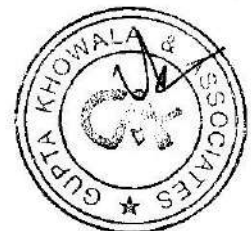


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Groupings to Notes to Balance Sheet

		(₹ In Thousand)	
Sl. No.	Particulars	Current Year	Previous Year
Total		33246.70	25748.77
Sub Notes To Note 9: Inventories			
Work-in-progress			
	Barulpur Project	206012.23	159636.77
	B T Road Project	47.73	-
	Chowhati Project	38.99	-
	Kankurgachi Project	30.30	-
	Solitaire Project	2176.97	-
Total		208306.21	159636.77
Sub Notes To Note 10: Trade Receivables			
1	Trade Receivables	5740.62	5442.54
Total		5740.62	5442.54
Sub Notes To Note 11: Cash and Cash Equivalents			
Cash on hand			
	Cash	79.35	29.17
Balances with banks			
	HDFC Bank	1433.40	15.50
	ICICI Bank	1.86	-
Total		1514.61	44.67
Sub Notes To Note 12: Short Term Loans and Advances			
Loans and Advances to Related Parties			
Unsecured, considered good			
Others			
Unsecured, considered good			
	Bikash Kumar Jain - Rent Deposit	450.00	450.00
	Riya Naskar	36.00	36.00
	Aplomb Constructions Pvt Ltd - Deposit	1100.00	1100.00
	Goutam Mukherjee	-	400.00
	Sankar Mukhopadhyay	-	790.00
	Sonarpur WIP	-	369.70
	Tapashi Mukherjee	-	450.00
	Vinod Kumar Agarwal	302.00	338.00
	Surojit Saha	-	125.00
	Swapan Pal Chowdhury (Adv for Uma Kanta Sen Lane Land)	-	1150.00
	Rabindra Nath Sardar-Patull Land	-	51.00
	Didar Ali Molla- Noabad & Hudarait Land	-	126.16
	Sisir Mishra-Noabad & Hudarait Land	-	121.00
	Sharda Sons Resources Pvt ltd Adv	1100.00	1100.00
	Civilize Enterprise	500.00	1558.00
	Sajal Chakraborty	18.14	18.14
	WBSEDCL Security Deposit (Office)	91.38	-
	Srinivaas Infra Developers Pvt. Ltd.	916.29	-
	Shek Ataur Rahaman	6.00	-
	Meridian Devcon Pvt Ltd	489.68	-
	Creation Engineering Co.	2500.00	-
	Dolly Creations	1.77	-
	Madhab Paul	13.13	-
	Picklu Chanda	5.50	-
	Srishti Associates	241.46	-
Total		7771.34	8183.00

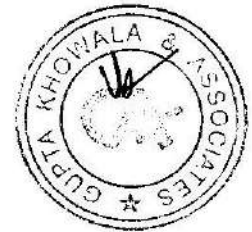


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Groupings to Notes to Balance Sheet

Sl. No.	Particulars	(₹ In Thousand)	
		Current Year	Previous Year
Sub Notes To Note 13: Other Current Assets			
	GST receivable		
	TDS Receivable (AY 2020-21)	753.36	12.97
	TDS Receivable (AY 2021-22)	-	96.00
	TDS Receivable (AY 2022-23)	-	54.45
	TDS Receivable (AY 2023-24)	149.00	149.00
	Kone Elevator India Pvt. Ltd.	125.38	-
	Sukhendu Malty (Material)	0.18	0.18
	Shib Nath Marick - Adv	200.00	200.00
	Aplomb Constructions Pvt Ltd - Land	-	14.00
	Inamur Rahaman - Adv	416.00	416.00
	Sharda Sons Resources Pvt Ltd A/c Land	-	10.00
	Nirmal Kumar More	1654.97	1654.97
	Raj Kamal Dutta - Land	100.00	300.00
		1100.00	-
	Total	4498.89	2907.57

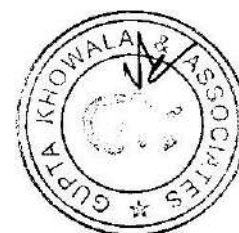


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Groupings to the Notes to Profit and Loss Account

Sl. No.	Particulars	₹ In Thousand)	
		Current Year	Previous Year
Sub Notes To Note 14: Revenue from Operations			
1	Sale of Services		
	Rent Received	1104.00	1104.00
	Construction Income	4183.83	-
2	Other Operating Revenues		
	Sundry Balance Written Off	219.35	20.73
	Expenses Written Back	-	1404.71
	Total	5507.18	2529.45
Sub Notes To Note 15: Other Income			
	Other Non Operating Income		
	Interest on IT Refund	9.30	-
	Total	9.30	-
Sub Notes To Note 16: Changes in Inventories			
	Opening Stock of Work-In-progress		
	Baruipur Project	159636.77	153602.72
	B T Road Project	-	-
	Chowhati Project	-	-
	Kankurgachi Project	-	-
	Solltaire Project	-	-
		<u>159636.77</u>	<u>153602.72</u>
	Less : Closing Stock of Work-in-progress		
	Baruipur Project	(206012.23)	(159636.77)
	B T Road Project	(47.73)	-
	Chowhati Project	(38.99)	-
	Kankurgachi Project	(30.30)	-
	Solltaire Project	(2176.97)	-
		<u>(208306.21)</u>	<u>(159636.77)</u>
	Total	(48669.45)	(6034.05)
Sub Notes To Note 17: Employee Benefits Expense			
	Salary	-	765.49
	Leave Salary	-	71.57
	House Rent Allowance	-	459.31
	EPF Employers	-	97.91
	ESI Employers	-	18.87
	Bonus	-	103.96
	Total	-	1517.11
Sub Notes To Note 18: Finance Cost			
	Bank Charges	16.71	3.75
	Interest on Statutory Liabilities	18.41	39.92
	Interest Paid	27.27	34.44
	Total	62.39	78.11
Sub Notes To Note 19: Other Expenses			
	Other Expenses		
	Rent Paid	517.50	1035.00
	Printing & Stationery	117.30	24.41
	Auditor Fees	25.00	25.00
	Filing Fees	13.85	17.89
	Electricity Expense	29.14	53.13
	Certified Copy	-	1.31

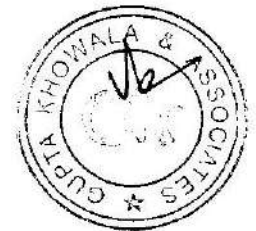


SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

Fin. Year :- 2022-2023

Groupings to the Notes to Profit and Loss Account

Sl. No.	Particulars	(₹ In Thousand)	
		Current Year	Previous Year
	Conveyance Expenses	28.82	3.38
	Delivery & Freight Charges	19.83	11.75
	General Expenses	77.34	50.40
	GST Late Fees	-	4.00
	Professional Expenses	125.40	25.00
	Postage & Courier	2.06	0.43
	Repairs & Maintenance	89.44	13.32
	Service Tax Expenses	-	59.83
	Professional Tax	2.50	7.50
	Rates & Taxes	19.50	11.65
	Other Rent	1.80	2.40
	Sales Promotion	-	49.00
	Subscription	-	4.00
	Telephone & Internet Expenses	80.23	31.98
	Construction Expenses	3747.94	-
	Bad Debts	51.00	-
	B T Road Project Expenses	47.73	-
	Chowhati Project Expenses	38.99	-
	Kankurgachi Project Expenses	30.30	-
	Solitaire Project Expenses	2176.97	-
	Barulpur Project Expenses	46375.46	6034.05
	Books & Periodicals	81.92	-
	Office Maintenance	40.13	-
	Total	53740.15	7465.43
Sub Notes To Note 20: Tax Expenses			
	Deferred Tax	(51.80)	23.10
	Total	(51.80)	23.10



SQUAREMARK HOMES PRIVATE LIMITED

(2022-2023)

Note No. - 21

NOTES FORMING PARTS OF ACCOUNTS

I Significant Accounting Policies

A) **ACCOUNTING CONVENTION**

Financial statements are prepared under the historical cost basis

B) **BASIS OF ACCOUNTING**

The financial statements are prepared under the historical cost convention, on accrual basis of accounting, in accordance with the Generally Accepted Accounting Principles ('GAAP') in India and comply with the mandatory Accounting Standards as notified by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013 (to the extent notified), the Companies Act, 1956 (to the extent applicable)

C) **REVENUE RECOGNITION**

Revenue is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer.

Sales are recorded at excluding Goods & Service tax (GST).

Dividend income is recognised when the right to receive payment is established.

Interest income is recognised on a time proportion basis taking into account outstanding and the interest rate applicable.

D) **FIXED ASSETS**

Fixed Assets are recorded at historical costs of acquisition (which includes major modification/betterment/interest/financial charges and other expenditure incidental to such acquisition).

Intangible assets are recognised, if it is probable that the future economic benefits that are attributable to the asset will flow to the company and the cost of the assets can be measured reliably. These assets are valued at cost which comprises the purchase price and directly attributable expenditure in developing such assets and making it ready for its intended use.

E) **DEPRECIATION**

Depreciation on Fixed Assets has been provided based on the useful life of the asset in the manner prescribed in Schedule II to the Companies Act, 2013.

F) **IMPAIRMENT OF ASSETS**

Impairment of assets if any, is ordinarily assessed by comparing recoverable value of individual assets with its carrying cost.

G) **INVENTORIES**

Inventories are valued at cost or net realizable value whichever is lower. Cost in respect of inventories are ascertained on First in First out (FIFO) Method.

H) **INVESTMENTS**

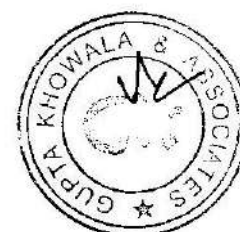
Investments are classified as Current or Long Term Investment on the basis of nature and intention to held the investment.

Long Term investments are valued at cost after appropriate adjustment, if necessary, for permanent diminution in their value.

Current Investments are stated at lower of cost or fair value.

I) **FOREIGN CURRENCY TRANSACTIONS**

Transactions in foreign currency are recorded at the rate of exchange prevailing on the date of the transactions



Foreign currency monetary items on the balance sheet date, if any, are restated at the rate of exchange prevailing on the balance date or at the forward contract rate as the case may be.

Exchange difference are adjusted in profit & loss account except such difference in respect of fixed assets are to be dealt in conformity with Accounting Standards issued by ICAI or law prevailing at that time.

J) BORROWING COST

Borrowing cost on working capital is charged against the profit & loss account in which it is incurred. Borrowing costs that are attributable to the acquisition or construction or manufacture of qualifying assets are capitalized as a part of the cost of such assets till the date of acquisition or completion of such assets. In respect of suspended project for extended period, borrowing costs are not capitalized for such period.

K) PRIOR PERIOD ITEMS

Significant items of Income or Expenditure, which relates to the prior accounting periods, are accounted in the Profit and Loss Account under the head "prior year Adjustments" other than those occasioned by the events occurring during or after the close of the year and which are treated as relating to the current year.

L) TAXES ON INCOME

Provision for taxation is made for both current and deferred taxes. Current tax is provided on the basis of estimated taxable income in accordance with the Income Tax Act, 1961 using the applicable tax rates and tax laws.

Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period.

Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

M) CONTINGENT LIABILITIES

Contingent liabilities are disclosed by way of notes to accounts. Provision is made if it becomes probable that an out flow of future economic benefit will be required for an item previously dealt with as contingent liability.

O) Use of Estimates

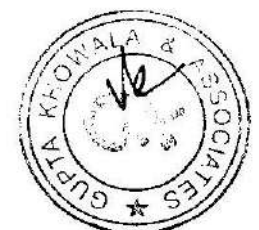
The preparation of the financial statements in conformity with GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. 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 notes to the financial statement.

P) Operating Cycle

Assets and liabilities are classified as current and non Current based on the operating cycle which has been estimated to be 12 months. All the assets and liabilities which are expected to be realized and settled, within a period of 12 months from the date of balance sheet have been classified as current and other assets and liabilities are classified as noncurrent.

Q) Provisions



Provisions are recognised when the Company has present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. Provisions are reviewed regularly and are adjusted wherever necessary to reflect the current best estimates of the obligation. When the Company expects a provision to be reimbursed, the reimbursement is recognised as a separate asset, only when such reimbursement is virtually certain.

R) Earnings per share

Annualised earnings/(loss) per equity share (basic and diluted if applicable) is arrived based on Net Profit/(Loss) after Taxation to the weighted average number of equity shares.

S) Retirement and Other Employee Benefits

(a) Short-term employee benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, bonus, etc, are recognised in the Statement of profit and loss in the period in which the employee renders the related service.

(b) Post employment benefits:

Defined Contribution Plan

The Company deposits the contributions for provident fund and ESI to the appropriate government authorities and these contributions are recognised in the Statement of profit and loss in the financial year to which they relate

(c) Other long-term employee benefits:

Benefits under the Company's leave encashment constitute other long-term employee benefits

T) Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations.

U) Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

U) Leases:

Lease under which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Such assets acquired are capitalized at fair value of the asset or present value of the minimum lease payments at the inception of the lease, whichever is lower. Lease payments under operating leases are recognised as an expense on a straight line basis in the statement of profit and loss over the lease term.



SQUAREMARK HOMES PRIVATE LIMITED

E 2/4 & 5, The Meridian, GP Block, Sector V, Saltlake City, Saltlake, Kolkata - 700091

Fin. Year :- 2022-2023

Additional Information to Share Capital

1 Equity Shares

(₹ In Thousand)

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

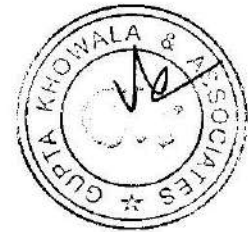
Particulars	Current Year		Previous Year	
	Number	₹	Number	₹
Shares Outstanding at the beginning of the year	2980200.00	29802.00	2980200.00	29802.00
Shares Issued during the year	-	-	-	-
Shares Bought back during the year	-	-	-	-
Other Movements	-	-	-	-
Shares Outstanding at the end of the year	2980200.00	29802.00	2980200.00	29802.00

(b) Shareholder(s) holding more than 5% shares

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Sunil Gadia	1576300.00	52.89	1576300.00	52.89
Anil Gadia	1393900.00	46.78	1393900.00	46.78
Rajkamal Dutta	10000.00	0.33	10000.00	0.33

(c) Promoter shareholding

Shares held by promoters at the end of the year			% Change during the year
Promoter name	No. of Shares	% of total shares	
Sunil Gadia	1576300	52.89	-
Anil Gadia	1393900	46.78	-
Rajkamal Dutta	10000	0.33	-
Total	2980200	100	-



SQUAREMARK HOMES PRIVATE LIMITED (FRMLY:AAMAR BARI GRIHA NIRMAAN PVT LTD)

(a) Trade Payables Ageing Schedule

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	
MSME	-	-	-	-	-
Others	7538	-	-	-	7538
Disputed dues - MSME	-	60,575	-	-	60,575
Disputed dues - Others	-	-	-	-	-

(b) Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	
Undisputed Trade Receivables - considered good	794,88	-	4945,744	-	5740,624
Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-
Disputed Trade Receivables - considered doubtful	-	-	-	-	-

(c) Loans/Advances To Related Parties

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans		
		Less than 6 months	6 months - 1 year	1-2 years
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-

(b) Without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	1100	8.96
KMPs	-	-
Related Parties	1405,966	11.46

(d) Functional Ratio

Particulars	Numerator	Denominator	Ratio
Current ratio	227831,6803	209717,4997	1.09
Debt - Equity ratio	210634,2952	21172,80822	9.95
Debt service coverage ratio	-	-	-
Return on Equity Ratio	-224,07759	21172,80822	-0.01
Inventory turnover ratio	-	183971,4894	-
Trade Receivables turnover ratio	-	5991,58431	-
Trade payables turnover ratio	-	6163,957095	-
Net capital turnover ratio	-	22089,60366	-
Net profit ratio	-224,07759	-	-
Return on Capital employed	-224,07759	22089,60366	-0.01
Return on investment	-	-	-

