



**AGARWAL HEMANT & CO.**

**CHARTERED ACCOUNTANTS**

"ABHILASHA", 32, NEHRU ROAD

KHALPARA, SILIGURI - 734005

0353-2504517/0353-7964507

CELL: 98320-68800

E-mail: ahcteam94@gmail.com

**PRM REAL ESTATE (P) LTD.**

***STATUTORY AUDIT REPORT***

**FY: 2021-22**



**INDEPENDENT AUDITORS' REPORT**

To the Members of **PRM REAL ESTATE PRIVATE LIMITED**

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of **PRM REAL ESTATE PRIVATE LIMITED** ("the Company"), which comprises the Balance Sheet as at **March 31, 2022**, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2022**, its **profit** for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 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 opinion.

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## **Responsibilities of Management and those charged with governance for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

#### **Report on other legal and regulatory requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, In our opinion and explanation given to us the said order is not applicable and thus this report does not include a statement on the matters specified in paragraphs 4 & 5 of the Order. As required by Section 143(3) of the Act, we report that:

- (1) 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;
  - (2) 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;
  - (3) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
  - (4) 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;
  - (5) On the basis of the written representations received from the directors as on **March 31, 2022** 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;
  - (6) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, the same is not applicable to the company.
  - (7) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
    - a. The Company does not have any pending litigations which would impact its financial position;
    - b. The Company did not have any long-term contracts including derivative contracts for which there were any material amounts payable or receivable;
    - c. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company
- d. (i) 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 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 it's 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 audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(8) With respect to the matter to be included in the Auditors' 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.

Place: *Nehru Road, Siliguri*

Date: The 6th day of September' 2022

For AGARWAL HEMANT & CO

Chartered Accountants

F. Regn. No. 322626E



**H.K. Agarwal**  
Managing Partner

M. No. 056534

UDIN: 22056534BZNYPL6602

**PRM REAL ESTATE (P) LTD.**

**Balance Sheet as at 31 March, 2022**

| Particulars  |  | Note No. | Figures as at the end of current reporting period (Rs. in 00) | Figures as at the end of previous reporting period (Rs. in 00) |
|--|--|----------|---|--|
| 1  |  | 2        | 3   | 4  |
| <b>I. EQUITY AND LIABILITIES</b>                     |  |          |   |  |
| <b>1 Shareholders' funds</b>                         |  |          |   |  |
| (a)  | Share capital                                      | 2        | 26500.00  | 26500.00   |
| (b)  | Reserves and surplus                               | 3        | 845631.68   | 749861.37  |
| (c)  | Money received against share warrants              |          | -   | -  |
| <b>2 Share application money pending allotment</b>   |  |          |   |  |
| <b>3 Non-current liabilities</b>                     |  |          |   |  |
| (a)  | Long-term borrowings                               | 4        | 1797342.64  | 1384278.23   |
| (b)  | Deferred tax liabilities (Net)                     |          | 0.00  | 0.00   |
| (c)  | Other Long term liabilities                        | 5        | 98756.67  | 94051.19   |
| (d)  | Long-term provisions                               |          | -   | -  |
| <b>4 Current liabilities</b>                         |  |          |   |  |
| (a)  | Short-term borrowings                              | 6A       | 156495.78   | 129080.31  |
| (b)  | Trade payables                                     | 6B       | 143830.32   | 77619.60   |
| (c)  | Other current liabilities                          | 6C       | 57921.82  | 199934.07  |
| (d)  | Short-term provisions                              | 6D       | 33734.97  | 46227.72   |
| <b>TOTAL</b>   |  |          | <b>3160213.88</b>   | <b>2707552.50</b>  |
| <b>II. ASSETS</b>                                    |  |          |   |  |
| <b>1 Non-current assets</b>                          |  |          |   |  |
| (a)  | Property, Plant & Equipments and Intangible Assets | 7        |   |  |
| (i)  | Property Plant & Equipments                        |          | 432988.38   | 416619.93  |
| (ii)   | Intangible assets                                  |          | -   | -  |
| (iii)  | Capital work-in-progress                           |          | -   | -  |
| (iv)   | Intangible assets under development                |          | -   | -  |
| (b)  | Non-current investments                            | 8A       | 408699.49   | 310394.00  |
| (c)  | Deferred tax assets (net)                          |          | 8418.62   | 1622.64  |
| (d)  | Long-term loans and advances                       |          | 0.00  | 0.00   |
| (e)  | Other non-current assets                           | 8B       | 158882.10   | 133643.46  |
| <b>2 Current assets</b>                              |  |          |   |  |
| (a)  | Current investments                                |          | 0.00  | 0.00   |
| (b)  | Inventories  | 9A       | 1602026.36  | 1148853.63   |
| (c)  | Trade receivables                                  | 9B       | 781221.44   | 719424.32  |
| (d)  | Cash and cash equivalents                          | 9C       | (616483.49)   | (189957.88)  |
| (e)  | Short-term loans and advances                      | 9D       | 257226.79   | 61291.80   |
| (f)  | Other current assets                               | 9E       | 127234.19   | 105660.59  |
| <b>TOTAL</b>   |  |          | <b>3160213.88</b>   | <b>2707552.50</b>  |
| Significant Accounting Policies and Notes on Account |  | 1 & 17   |   |  |

PRM REAL ESTATE PVT. LTD.

As per our report of even date attached  
For **AGARWAL HEMANT & CO.**

Chartered Accountants



**H. K. Agarwal**

Managing Partner

M. No. 056534

Utsav Mittal, DIRECTOR

Director

DIN: 05203130

PRM REAL ESTATE PVT. LTD.

**Nilam Agarwal**

Nilam Agarwal,

Director

DIN: 0544638

Place: 32, Nehru Road, Siliguri

Date: The 6th day of September ' 2022

Nilam Agarwal

**PRM REAL ESTATE (P) LTD.**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2022**

| Particulars   | Note No | Figures as at the end of current reporting period (Rs. in 00) | Figures as at the end of previous reporting period (Rs. in 00) |
|---|---------|---|--|
| I. Revenue from operations  | 10      | 1604786.75  | 981570.64  |
| II. Other Income  | 11      | 145022.93   | 47702.05   |
| <b>III. Total Income (I +II)</b>  |         | <b>1749809.67</b>   | <b>1029272.70</b>  |
| <i>IV. Expenses:</i>  |         |   |  |
| Cost of materials consumed  |         | -   | -  |
| Purchase of Stock-in-Trade  | 12      | 1405655.43  | 529762.81  |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 13      | (453172.73)   | (80278.58)   |
| Employee Benefit Expense  | 14      | 60810.06  | 60641.16   |
| Finance Costs   | 15      | 188860.92   | 94828.51   |
| Depreciation and amortization expense   |         | 75971.41  | 36932.35   |
| Other expenses  | 16      | 343435.34   | 210594.77  |
| <b>Total Expenses</b>   |         | <b>1621560.43</b>   | <b>852481.02</b>   |
| V. Profit before tax (III - IV)   |         | 128249.24   | 176791.68  |
| VI. Tax expense:  |         |   |  |
| (1) Current tax   |         | 33734.97  | 46227.72   |
| Less: MAT Credit entitlement  |         | 0.00  | 0.00   |
| Net Current Tax   |         | 33734.97  | 46227.72   |
| (2) Tax relating to Prior Years:  |         | 5539.95   | 6385.13  |
| (3) Deferred Tax  |         | (6795.98)   | (2074.64)  |
|   |         | 32478.94  | 50538.21   |
| <b>VII. Profit/(Loss) for the period (V - IV)</b>                             |         | <b>95770.30</b>   | <b>126253.47</b>   |
| VIII. Earning per equity share:   |         |   |  |
| (1) Basic   |         | 4.45  | 5.87   |
| (2) Diluted   |         | 4.45  | 5.87   |
| Significant Accounting Policies & Notes on Accounts                           | 1 & 17  |   |  |

PRM REAL ESTATE PVT. LTD.

As per our report of even date attached  
For **AGARWAL HEMANT & CO.**

Chartered Accountants

DIRECTOR



Place: 32, Nehru Road, Siliguri

Date: The 6th day of September ' 2022

**H. K. Agarwal**  
Managing Partner  
M. No. 056534

Utsav Mittal, Director  
DIN: 05203130

PRM REAL ESTATE PVT. LTD.

*Nilana Agarwal*

**Nilana Agarwal,**  
Director

DIRECTOR

DIN: 0544638

**PRM REAL ESTATE (P) LTD.****Notes annexed to and forming part of Balance sheet as at 31st March, 2022****NOTE-1 SIGNIFICANT ACCOUNTING POLICIES****1. Basis of Accounting**

The financial statements are prepared on accrual basis under historical cost convention as a going concern in accordance with the applicable accounting standards issued by The Institute of Chartered Accountants of India and the accounting standards as specified under section 133 in the Companies Act, 2013 read with rule 7 of the Companies (Accounts) rule 2014 prescribed by the Central Government. The accounting policies adopted in the preparation of Financial Statements are consistent with those of previous year.

**2. Use of Estimates**

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. Differences between actual results and estimates are recognized in the period in which they are materialized.

**3. Property, Plant & Equipments**

(a) Property, Plant & Equipments: Property, Plant & Equipment are valued at cost less accumulated depreciation. The cost of assets comprises of purchase price and directly attributable cost of bringing the assets to working condition for its intended use including borrowing cost and incidental expenditure.

(b) Capital Work in Progress: Capital Work in Progress is valued at cost.

**4. Depreciation / Amortization**

Depreciation on Property Plant & Equipments is provided on WDV method in accordance with the provisions and in the manner specified in Schedule II of the Companies Act, 2013 to the extent possible information and explanation given to us.

Property Plant & Equipment

No Intangible Assets

**5. Inventories**

There is Construction work -in -progress during the current year

**6. Prior Period & Extra Ordinary Items : NIL****7. Revenue Recognition**

**8. Borrowing Costs :** Borrowing cost attributable to acquisition, construction or production of qualifying assets are capitalized as an expense in the period in which these are incurred.

**9. Taxes on Income**

Provision for current tax is made on the basis of estimated taxable income for the current accounting period and in accordance with the provision of The Income Tax Act, 1961.

Provisions are made for deferred tax for all timing differences arising between taxable incomes and accounting income at currently enacted or substantially enacted tax rates. Deferred tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

**10. Miscellaneous Expenditure : Nil****11. Contingent Liabilities**

Contingent Liabilities which are considered significant and material by the Company, are disclosed in the Notes to accounts.

**NOTE 2. SHARE CAPITAL**

| Particulars  | As at 31st March, 2022 | As at 31st March, 2021 |
|--|------------------------|------------------------|
|  | (Rs. in 00)            | (Rs. in 00)            |
| <b>Authorised</b><br>50000 Equity Shares of Rs. 100/- each                     | 50000.00               | 50000.00               |
| <b>Issued, Subscribed and Paid up</b><br>26,500 Equity shares of Rs.100/- each | 26500.00               | 26500.00               |
|  | <b>26500.00</b>        | <b>26500.00</b>        |

**2.1 Reconciliation of the number of shares and amount outstanding at the beginning and at the end :**

| Equity Shares                      | As at 31st March, 2022 |                 | As at 31st March, 2021 |                 |
|------------------------------------|------------------------|-----------------|------------------------|-----------------|
|                                    | No. of Shares          | (Rs. in 00)     | No. of Shares          | (Rs. in 00)     |
| Opening Balance                    | 26500                  | 26500.00        | 26500                  | 26500.00        |
| Add: Fresh Issue During the Period |                        |                 |                        |                 |
| Closing Balance                    | <b>26500</b>           | <b>26500.00</b> | <b>26500</b>           | <b>26500.00</b> |





PRM REAL ESTATE (P) LTD.

Notes annexed to and forming part of Balance sheet as at 31st March, 2022

2.2 Details of Equity shares held by each shareholder holding more than 5% shares:

| Name Of Shareholder | As at 31st March,2022 |        | As at 31st March,2021 |        |
|---------------------|-----------------------|--------|-----------------------|--------|
|                     | No. of Shares         | % held | No. of Shares         | % held |
| Nilam Agarwal       | 2375                  | 8.96%  | 2375                  | 8.96%  |
| Prem Kumar Agarwal  | 22125                 | 83.49% | 22125                 | 83.49% |

2.3 The details of shares held by Promoters

| Name Of Shareholder                                    | As at 31st March, 2022 |        | As at 31st March, 2021 |        |
|--|------------------------|--------|------------------------|--------|
|  | No. of Shares          | % held | No. of Shares          | % held |
| Prem Kumar Agarwal<br>(% change during the year : Nil) | 22125.00               | 83.49% | 22125.00               | 83.49% |
| Nilam Agarwal<br>(% change during the year : Nil)      | 2375.00                | 8.96%  | 2375.00                | 8.96%  |
| Umang Mittal<br>(% change during the year : Nil)       | 1000.00                | 3.77%  | 1000.00                | 3.77%  |
| Utsav Mittal<br>(% change during the year : Nil)       | 1000                   | 3.77%  | 1000                   | 0.00%  |

NOTE 3. RESERVE & SURPLUS

| Particulars                      | (Rs. in 00)            | (Rs. in 00)            |
|----------------------------------|------------------------|------------------------|
|                                  | As at 31st March, 2022 | As at 31st March, 2021 |
| <u>Securities Premium</u>        |                        |                        |
| Opening Balance                  | 220000.00              | 220000.00              |
| Add: Additions during the year   | 0.00                   | 0.00                   |
| Closing Balance                  | 220000.00              | 220000.00              |
| <u>Profit and Loss Account</u>   |                        |                        |
| Opening Balance b/f              | 529861.37              | 403607.91              |
| Add: Profit/loss during the year | 95770.30               | 126253.47              |
| <b>Total</b>                     | <b>845631.68</b>       | <b>749861.37</b>       |

NOTE 4. LONG TERM BORROWINGS

|  |                   |                   |
|--|-------------------|-------------------|
| <u>Secured Loan</u>  |                   |                   |
| Mortgage Loan from ICICI Bank<br>(A/C No LBSGI0004898605)                | 481845.74         | 539348.52         |
| COVID19 Loan from ICICI Bank<br>(A/C No LBSGI00005320707)                | 50298.84          | 82437.24          |
| State Bank of India, SME Branch, Siliguri<br>(A/c No. 38143068931)       | 555984.54         | 557375.34         |
| SBI COVID19 Loan (GECL)<br>(A/c No. 389367296832)                        | 55666.76          | 111937.73         |
| Toyota Financial Service India Pvt Ltd_Car Loan<br>(A/c No. NSLG1131593) | 520.62            | 6816.96           |
| Car Loan from Indusind Bank<br>(Contract No. WNN06052C )                 | 0.00              | 861.34            |
| Car Loan from ICICI Bank<br>(A/C No LASGI00042903296 )                   | 34858.13          | 45501.10          |
| <u>Unsecured Loan</u>  |                   |                   |
| From Directors   | 0.00              | 0.00              |
| From Body Corporates   | 618168.00         | 40000.00          |
| <b>Total</b>   | <b>1797342.64</b> | <b>1384278.23</b> |



Details of terms of repayment for the long-term borrowings :

| Particulars  | Terms   | Details of Securities   |
|--|---|---|
| Mortgage Loan from ICICI Bank Ltd.                       | Interest at 8.65% and repayable in 123 EMIs of Rs. 828345/- starting from 02/2019 upto 08/2029        | Secured against equitable mortgage of Land and Building of residential house property at sevoke road.           |
| Term Loan from State Bank of India, SME Branch, Siliguri | Interest at 2.00% above EBLR and repayable in 79 unequated monthly installments starting from 10/2020 | i) Hypothecation of all building materials & stores and all other current assets ii) Equitable mortgage of Land |
| Covid Loan from SBI                                      | Interest at 0.75% above EBR and repayable in 36 EMIs - starting from 06/2021 upto 05/2024             | Extention of existing securities against Term Loan from State Bank of India, SME Branch, Siliguri               |
| Covid Loan from ICICI Bank                               | Interest at 8.25% and repayable in 36 EMIs of Rs. 314519/- starting from 09/2021 upto 08/2024         | Extention of existing securities against Mortgage Loan from ICICI Bank Ltd.                                     |
| Car Loan from ICICI Bank                                 | Interest at 7.5% and repayable in 60 EMIs of Rs. 114122/- starting from 02/2021 upto 01/2026          | Hypothecation of Car  |
| Vehicle Loan from Toyota Financial Services India Ltd.   | Interest at 8.48% and repayable in 60 EMIs of Rs. 55279/- starting from 05/2018 upto 04/2023          | Hypothecation of Car  |

**NOTE 5. OTHER LONG-TERM LIABILITIES**

| Securities Deposit :                     | (Rs. in 00)            | (Rs. in 00)            |
|--|------------------------|------------------------|
|  | As at 31st March, 2022 | As at 31st March, 2021 |
| <u>Eastern Bypass</u>                    |                        |                        |
| Holisol Logistics Pvt Ltd B/F            | 2835.00                | 2835.00                |
| MRF Limited G-A B/F                      | 5769.75                | 5769.75                |
| MRF Limited G-C B/F                      | 6732.75                | 6732.75                |
| United Breweries Limited-SD              | 3705.48                | 0.00                   |
| <u>Jalapiguri</u>                        | 0.00                   | 0.00                   |
| Prem Kumar Agarwal(HUF) B/F              | 750.00                 | 750.00                 |
| <u>Burdwan Road</u>                      | 0.00                   | 0.00                   |
| Future Retail Ltd (Big Bazar) B/F        | 1000.00                | 1000.00                |
| <u>Coochbihar</u>                        | 0.00                   | 0.00                   |
| Divyani International Ltd B/F            | 3000.00                | 3000.00                |
| <u>Sky Star</u>                          | 0.00                   | 0.00                   |
| Reliance Security Deposit B/F            | 68563.69               | 68563.69               |
| <u>Malda</u>                             | 0.00                   | 0.00                   |
| Devyani International Limited B/F        | 3600.00                | 3600.00                |
| <u>Rainbow</u>                           | 0.00                   | 0.00                   |
| Citylife Retail Pvt Ltd B/F              | 1800.00                | 1800.00                |
| <u>Raiganj</u>                           | 0.00                   | 0.00                   |
| Aditya Birla Fashion & Retail Limited-SD | 1000.00                | 0.00                   |
| <b>Total</b>                             | <b>98756.67</b>        | <b>94051.19</b>        |

**NOTE 6. CURRENT LIABILITIES**

**A. SHORT TERM BORROWINGS**

|   |                  |                  |
|---|------------------|------------------|
| Current maturities of Long-Term Debt (Refer Note (i) below) | <b>156495.78</b> | <b>129080.31</b> |
|---|------------------|------------------|

Note (i): Current maturities of long-term debt :

|                                 |                  |                  |
|---------------------------------|------------------|------------------|
| SBI COVID19 Loan (GECL)         | 51666.66         | 43055.55         |
| Mortgage Loan from ICICI Bank   | 54890.07         | 50357.23         |
| COVID 19 Loan from ICICI Bank   | 32138.40         | 17562.76         |
| Car Loan from ICICI Bank        | 10642.97         | 9876.26          |
| Vehicle Loan from Indusind Bank | 861.34           | 2442.39          |
| Toyota Financial Services       | 6296.34          | 5786.12          |
| <b>Total</b>                    | <b>156495.78</b> | <b>129080.31</b> |



**PRM REAL ESTATE (P) LTD.**

Notes annexed to and forming part of Balance sheet as at 31st March, 2022

|                          | (Rs. in 00)               | (Rs. in 00)               |
|--------------------------|---------------------------|---------------------------|
|                          | As at 31st March,<br>2022 | As at 31st March,<br>2021 |
| <b>B. TRADE PAYABLES</b> | 143830.32                 | 77619.60                  |

**Trade Payable Ageing Schedule**

| Particulars                 | Less than 1 year | 1-2 years       | 2-3 Years   | Total            |
|-----------------------------|------------------|-----------------|-------------|------------------|
| (i) MSME                    | 0.00             | 0.00            | 0.00        | 0.00             |
| (ii) Others                 | 130439.65        | 13390.67        | 0.00        | 143830.32        |
| (iii) Disputed Dues - MSME  | 0.00             | 0.00            | 0.00        | 0.00             |
| (iv) Disputed Dues - Others | 0.00             | 0.00            | 0.00        | 0.00             |
|                             | <b>130439.65</b> | <b>13390.67</b> | <b>0.00</b> | <b>143830.32</b> |

**C. OTHER CURRENT LIABILITIES**

|                       |                 |                  |
|-----------------------|-----------------|------------------|
| TDS Payable           | 5705.36         | 3180.11          |
| GST Payable           | 2490.00         | 0.00             |
| PF Payable            | 21.58           | 0.00             |
| Salary Payable        | 6810.29         | 4100.00          |
| Umang Mittal          | 0.00            | 1866.33          |
| Retention Money       | 24202.92        | 3121.13          |
| Advance from Customer | 1679.32         | 177138.21        |
| Other Liabilities     | 17012.35        | 10528.29         |
|                       | <b>57921.82</b> | <b>199934.07</b> |

**D. SHORT TERM PROVISIONS**

|                        |                 |                 |
|------------------------|-----------------|-----------------|
| Provision for Taxation | 33734.97        | 46227.72        |
|                        | <b>33734.97</b> | <b>46227.72</b> |

**NOTE 8. NON-CURRENT ASSETS**

**A. NON-CURRENT INVESTMENTS**

| Investment  |                  |                  |
|---|------------------|------------------|
| PRM Begraj ventures LLP                                     | 500.00           | 0.00             |
| Shanti Developers Partnership Firm (24%)                    | 403799.49        | 305994.00        |
| PRM Tirupati (P) Ltd (44000 Equity Shares i.e. 88% holding) | 4400.00          | 4400.00          |
|   | <b>408699.49</b> | <b>310394.00</b> |

**B. OTHER NON-CURRENT ASSETS**

|   |                  |                  |
|---|------------------|------------------|
| Security Deposits                             | 130533.35        | 99233.35         |
| Security Deposit WBSEDCL (Jalapiguri)         | 7065.32          | 7100.32          |
| Security Deposit WBSEDCL RGJ                  | 4195.83          | 439.71           |
| Security Deposit WBSEDCL (Eastern Bypass)     | 245.69           | 245.69           |
| Security Deposit WBSEDCL (CBR)                | 7067.01          | 7074.60          |
| Prepaid Stamp Duty & Regn Exp(Sky Star Lease) | 9465.91          | 18931.81         |
| Prepaid Registration Exp-Car                  | 308.99           | 617.98           |
|   | <b>158882.10</b> | <b>133643.46</b> |





**PRM REAL ESTATE (P) LTD.**

Notes annexed to and forming part of Balance sheet as at 31st March, 2022

**NOTE 9. CURRENT ASSETS****A. INVENTORIES**

|                                 | (Rs. in 00)       | (Rs. in 00)       |
|---------------------------------|-------------------|-------------------|
| <i>Construction-in-progress</i> |                   |                   |
| Raiganj Site                    | 270421.59         | 339001.59         |
| Coochbihar Site                 | 872847.82         | 809852.04         |
| JPG                             | 762.96            | 0.00              |
| Eastern Bypass                  | 73008.38          | 0.00              |
| Malda                           | 384985.61         | 0.00              |
|                                 | <b>1602026.36</b> | <b>1148853.63</b> |

**B. TRADE RECEIVABLES**

|  |                  |                  |
|--|------------------|------------------|
| (i) Undisputed TR - Considered good      | 781221.44        | 719424.32        |
| (ii) Undisputed TR - Considered doubtful | 0.00             |                  |
| (iii) Disputed TR - Considered good      | 0.00             |                  |
| (iv) Disputed TR - Considered doubtful   | 0.00             |                  |
|  | <b>781221.44</b> | <b>719424.32</b> |

**Trade Receivable Ageing Schedule**

| Particulars                              | Less than 6 months | 6 month - 1 year | 1-2 years        | Total            |
|--|--------------------|------------------|------------------|------------------|
| (i) Undisputed TR - Considered good      | 87595.16           | 0.00             | 693626.28        | 781221.44        |
| (ii) Undisputed TR - Considered doubtful | 0.00               | 0.00             | 0.00             | 0.00             |
| (iii) Disputed TR - Considered good      | 0.00               | 0.00             | 0.00             | 0.00             |
| (iv) Disputed TR - Considered doubtful   | 0.00               | 0.00             | 0.00             | 0.00             |
|  | <b>87595.16</b>    | <b>0.00</b>      | <b>693626.28</b> | <b>781221.44</b> |

**C. CASH & CASH EQUIVALENTS**

|  |                    |                    |
|--|--------------------|--------------------|
| Cash in hand                                       | 25679.04           | 25634.75           |
| <i>(As certified by the management)</i>            | 0                  | 0.00               |
| <i>Cash at Bank</i>                                | 0                  | 0                  |
| Corporation Bank (Current A/c No. CBCA /01/000543) | 0.00               | 1806.01            |
| HDFC Bank (6862)                                   | 1000.00            | 0.00               |
| ICICI Bank (Current A/c No. - 192905500660)        | (642717.66)        | (236546.37)        |
| ICICI Bank (Current A/c No. - 777705500660)        | 631.70             | 433.10             |
| State Bank of India (Current A/c No.36749435286)   | (1665.62)          | 1094.25            |
| State Bank of India (Current A/c No.38059558625)   | 589.05             | 11637.51           |
| State Bank of India (Sweep A/c)                    | 0.00               | 5982.88            |
|  | <b>(616483.49)</b> | <b>(189957.88)</b> |

**D. SHORT TERM LOANS AND ADVANCES**

|                              |                  |                 |
|------------------------------|------------------|-----------------|
| <i>Advance for Land</i>      |                  |                 |
| Dzongri Traders Pvt Ltd B/F  | 4500.00          | 4500.00         |
| Eden Garment Dealers (P) Ltd | 108585.86        | 0.00            |
| TDS (FY 20-21)               | 8.38             | 26899.77        |
| TDS 26QB (To be Claimed)     | 11109.43         | 669.65          |
| TDS (FY 19-20)               | 0.00             | 110.85          |
| TDS (FY 20-21)               | 0.00             | 507.40          |
| TDS (AY 22-23)               | 51228.42         | 0.00            |
| TCS (AY 22-23)               | 159.16           | 0.00            |
| Advance Tax (AY 22-23)       | 3000.00          | 0.00            |
| PRM Begraj Ventures LLP      | 69512.10         | 0.00            |
| GST Input                    | 1368.77          | 18969.84        |
| GST Input (To Be Claimed)    | 7754.67          | 9634.28         |
|                              | <b>257226.79</b> | <b>61291.80</b> |



**PRM REAL ESTATE (P) LTD.****Notes annexed to and forming part of Balance sheet as at 31st March, 2022****E. OTHER CURRENT ASSETS**

|   | (Rs. in 00)      | (Rs. in 00)      |
|---|------------------|------------------|
| SBI Mutual Fund-22049048                    | 694.68           | 694.68           |
| Income Tax Refundable (AY 18-19)            | 626.56           | 626.56           |
| Income Tax Refundable (AY 19-20)            | 28094.91         | 28094.91         |
| Income tax Appeal Pre Deposit               | 7871.00          | 7871.00          |
| Fixed Deposit with SBI (Under Lien)         | 13000.00         | 0.00             |
| Advances to Creditors                       | 75691.11         | 59661.59         |
| Advance for Land at Coochbihar (Refundable) | 0.00             | 6200.00          |
| Interest on Borrowed Capital to be W/off    | 1255.93          | 2511.85          |
|   | <b>127234.19</b> | <b>105660.59</b> |

**NOTE 10. REVENUE FROM OPERATIONS**

|  |                   |                  |
|--|-------------------|------------------|
| Lease Rent for Constructed Area                          | 106807.56         | 78604.00         |
| Lease Rent (Sub-lease -Sky Star)                         | 323479.96         | 216020.28        |
| Lease Rent (Sub-lease -Divyani International Ltd,Malda ) | 24489.59          | 9159.45          |
| Shop Sales   | 1133261.00        | 0.00             |
| Fees for Development Rights                              | -                 | 675000.00        |
| Miscellaneous  | 16748.64          | 2786.92          |
|  | <b>1604786.75</b> | <b>981570.64</b> |

**NOTE 11. OTHER INCOME**

|   |                  |                 |
|---|------------------|-----------------|
| Maintenance Charges                           | 59826.53         | 46566.54        |
| Interest on SD with WBSEDCL                   | 756.76           | 630.40          |
| Interest on Loans & Advances                  | 1670.37          | 0.00            |
| Interest on partner's capital                 | 54638.52         | 0.00            |
| Interest on Sweep A/c & FDR                   | 458.76           | 505.12          |
| Brokerage Income                              | 3110.00          | 0.00            |
| Rebate & discount                             | 1395.02          | 0.00            |
| Share of Profit or loss from partnership firm | 23166.97         | 0.00            |
|   | <b>145022.93</b> | <b>47702.05</b> |

**NOTE 12. PURCHASES**

|          |                   |                  |
|----------|-------------------|------------------|
| Land     | 340564.36         | 0.00             |
| Material | 1065091.07        | 529762.81        |
|          | <b>1405655.43</b> | <b>529762.81</b> |

**NOTE 13. CHANGES IN INVENTORIES OF STOCK IN TRADE**

|                      |                    |                   |
|----------------------|--------------------|-------------------|
| Opening Stock        | 1148853.63         | 1068575.06        |
| Less : Closing Stock | 1602026.36         | 1148853.63        |
|                      | <b>(453172.73)</b> | <b>(80278.58)</b> |

**Note 14. EMPLOYEE BENEFIT EXPENSES**

|                   |                 |                 |
|-------------------|-----------------|-----------------|
| Staff Salaries    | 26469.80        | 38389.35        |
| Directors Salary  | 30000.00        | 19500.00        |
| Bonus             | 1907.00         | 836.00          |
| Training Expenses | 792.10          | 1689.39         |
| Employee Welfare  | 686.49          | 226.42          |
| Incentive         | 954.67          | 0.00            |
|                   | <b>60810.06</b> | <b>60641.16</b> |

**Note 15. FINANCE COSTS**

|                              |                  |                 |
|------------------------------|------------------|-----------------|
| On Unsecured loan            | 51066.22         | 6817.40         |
| On Secured Loan              | 134834.30        | 85313.91        |
| Loan Processing & BG Charges | 1704.48          | 1441.27         |
| Interest on Borrowed Capital | 1255.93          | 1255.93         |
|                              | <b>188860.92</b> | <b>94828.51</b> |



**PRM REAL ESTATE (P) LTD.****Notes annexed to and forming part of Balance sheet as at 31st March, 2022**

| <b>NOTE 16. OTHER EXPENSES</b>             | <b>(Rs. in 00)</b> | <b>(Rs. in 00)</b> |
|--|--------------------|--------------------|
| Lease Rent Expenses_Sky Star               | 160511.40          | 121938.99          |
| Lease Rent Expenses_Malda                  | 19800.00           | 5400.00            |
| Office Rent                                | 1800.00            | 1800.00            |
| Security Guard Expenses_HP                 | 5521.98            | 5289.88            |
| Repairs & Maintenance_HP                   | 3565.25            | 0.00               |
| Electricity charges                        | 9536.04            | 12937.43           |
| Rent, Rates & Taxes                        | 2338.04            | 1980.08            |
| Fuel (Net)                                 | 3057.13            | 117.14             |
| Advertisement Expenses                     | 6982.79            | 5877.18            |
| Membership Fees                            | 3364.50            | 2563.00            |
| Bank Charges                               | 1024.24            | 69.86              |
| Printing & Stationery                      | 2445.84            | 0.00               |
| Professional & consultancy Fees            | 33873.43           | 11563.37           |
| Insurance Expenses                         | 3021.47            | 3020.90            |
| Travelling Expenses                        | 9727.43            | 3236.40            |
| ROC Filing Fees                            | 274.00             | 265.00             |
| Vehicle Running Expenses                   | 6095.69            | 2088.81            |
| Security Guard Expenses_PRM Sevokel        | 6051.52            | 5952.01            |
| Security Guard Expenses                    | 14104.89           | 4680.00            |
| Interest & Late Fees on Statutory Payments | 3695.90            | 500.29             |
| Repairs & Maintenance                      | 5004.41            | 2450.38            |
| Registration Fees for Lease Deed- Malda    | 6268.91            | 2880.59            |
| Registration Exp of Car w/off              | 308.99             | 308.99             |
| Sky Star Lease Exp W/off                   | 9465.91            | 9465.91            |
| General Expenses                           | 25095.58           | 5808.56            |
| Auditor's Remuneration:                    |                    | 0.00               |
| - Statutory Audit Fee                      | 400.00             | 300.00             |
| - Tax Audit Fees                           | 70.00              | 70.00              |
| - Tax Audit Online Filing Fees             | 30.00              | 30.00              |
|  | <b>343435.34</b>   | <b>210594.77</b>   |

**NOTE-17 NOTES ON ACCOUNTS****1. Contingent Liabilities**

Not provided for in respect of:

Claims not acknowledged as debts : Nil

Others : Nil

2. Payment of tax, if any resulting out of assessment made by the respected authorities is accounted for as and when determined.
3. In the opinion of the Management, Current Assets, Loans and Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are certified.
4. In terms of Section 22 of Micro, Small and Medium Enterprise Development Act 2006, the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of the information about registration of the Enterprises under the above Act, the required information could not be furnished. In view of above and in absence of relevant information's, the Auditor has relied upon the same.
5. The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

6. Earning per share is calculated as follows:

|   | <b>(Rs. in 00)</b>                   | <b>(Rs. in 00)</b>                   |
|---|--------------------------------------|--------------------------------------|
| <b>Particulars</b>  | <b>For the year ended 31.03.2022</b> | <b>For the year ended 31.03.2021</b> |
| Net Profit after tax  | 95770.30                             | 126253.47                            |
| Equity shares outstanding as at the period ended (in Nos.)    | 26500                                | 26500                                |
| Weighted average no. of equity shares used as denominator for | 26500                                | 26500                                |
| Nominal Value per Equity Shares                               | 100/-                                | 100/-                                |
| Earnings Per Share (EPS)                                      | 3.61                                 | 4.76                                 |



7. Related Party Disclosures:

The company has entered into transaction in ordinary course of business with related parties at arms length as per details below  
 [As Certified by the Management]

(Rs in 00)

| Key Management Personnel (KMP) & their relatives | Relation                               | Transaction with related party |            |
|--|--|--------------------------------|------------|
| Prem Kumar Agarwal                               | Director (appointed w.e.f. 04/02/2012) | Loan Taken Rs.                 | 215,000.00 |
|  |  | Loan Repaid Rs.                | 215,000.00 |
|  |  | Interest Paid Rs.              | -          |
|  |  | O/s Balance Rs.                | -          |
|  |  | (Previous Year)                | -          |
| Utsav Mittal                                     | Director (appointed w.e.f. 06/12/2017) | Loan Taken Rs.                 | -          |
|  |  | Loan Repaid Rs.                | -          |
|  |  | Interest Paid Rs.              | -          |
|  |  | O/s Balance Rs.                | -          |
|  |  | (Previous Year)                | -          |
| Nilam Agarwal                                    | Director (appointed w.e.f. 04/02/2012) | Loan Taken Rs.                 | -          |
|  |  | Loan Repaid Rs.                | -          |
|  |  | Interest Paid Rs.              | -          |
|  |  | O/s Balance Rs.                | -          |
|  |  | (Previous Year)                | -          |
| Umang Mittal                                     | Director (appointed w.e.f. 06/12/2017) | Remuneration                   | 30,000.00  |
|  |  | Loan Taken Rs.                 | -          |
|  |  | Loan Repaid Rs.                | -          |
|  |  | Interest Paid Rs.              | -          |
|  |  | O/s Balance Rs.                | -          |
| FlowTop Builders Pvt Ltd                         | Director Relatives Concern             | Security Deposit               | 2,000.00   |
|  |  | Rent Paid                      | 1,800.00   |
| Cosmos Beverages Pvt. Ltd                        | Director Relatives Concern             | Rent Received                  | 3,000.00   |

8. The figures of previous year have been regrouped /rearranged where ever necessary

PRM REAL ESTATE PVT. LTD.

PRM REAL ESTATE PVT. LTD.

Utsav Mittal, Director  
 DIN: 05203130

**DIRECTOR**

Nilam Agarwal, Director  
 DIN: 0544638

**DIRECTOR**

As per our report of even date attached  
 For AGARWAL HEMANT & CO.  
 Chartered Accountants

Place: 32, Nehru Road, Siliguri

Date: The 6th day of September ' 2022



*[Signature]*

H.K. Agarwal  
 Managing Partner  
 M. No. 056534



PRM REAL ESTATE (P) LTD.  
Notes forming part of the financial statements

| Note 18: RATIOS |  |   |   |  |  |                |                 |            |   |  |
|-----------------|--|---|---|--|--|----------------|-----------------|------------|---|--|
| Sl No.          | Ratios   | Numerator   | Rs. in 00   | Denominator  | Rs. in 00                                    | Current Period | Previous Period | % Variance | Reason for Variance (If Variance > 25%) |  |
| 1               | <b>Current Ratio</b> = Current Assets/Current Liabilities  | Current investments<br>Inventories<br>Trade receivables<br>Cash and cash equivalents<br>Short-term loans and advances<br>Other current assets | 0<br>1602026<br>781221<br>-616483<br>257227<br>127234 | Short-term borrowings<br>Trade payables<br>Other current liabilities<br>Short-term provisions            | 156496<br>143830<br>57922<br>33735           | 5.49           | 4.07            | 35%        | Due to decrease in current liabilities  |  |
| 2               | <b>Debt-Equity Ratio</b> =Total Debt/Shareholder's Equity  | Long-term borrowings<br>Short-term borrowings   | 2151225<br>1797343<br>156496                          | Shareholder's Fund   | 872132                                       | 2.24           | 1.95            | 13%        | NA                                      |  |
| 3               | <b>Debt Service Coverage Ratio</b> =Earnings available for Debt Service/Debt Service   | Net Profit before Taxes<br>Depreciation and amortization expense<br>Interest on LTB<br>Loss on Sale of PPEs                                   | 1953838<br>128,249<br>75971<br>188861<br>393082       | Principal repayments of LTB<br>Interest on LTB   | 156496<br>188861                             | 1.14           | 1.38            | -24%       | NA                                      |  |
| 4               | <b>Return on Equity</b> =Net profit after Taxes/ Shareholder's Equity  | Net Profit after Taxes  | 95770   | Shareholders Fund  | 872132                                       | 10.98%         | 16.26%          | -32%       | Due to decrease in net profit           |  |
| 5               | <b>Inventory Turnover Ratio</b> =Sales/Average Inventory   | Sales   | 95770<br>1604786.745                                  | Average Inventory<br>(Op. Inv + Cl. Inv.)/2  | 872132<br>1375440                            | 1.17           | 1.40            | -16%       | NA                                      |  |
| 6               | <b>Trade Receivables Turnover Ratio</b> =Sales/Average Accounts Receivable   | Sales   | 1604787   | Average accounts Receivables<br>(Op. Rec.+Cl. Rec)/2   | 750323<br>750323                             | 2.14           | 1.36            | 57%        | Due to increase in sales                |  |
| 7               | <b>Trade Payables Turnover Ratio</b> =Purchases/Average Trade Payables   | Purchases   | 1405655   | Average Trade Payables   | 110725                                       | 12.70          | 6.83            | 86%        | Due to increase in trade payables       |  |
| 8               | <b>Net Capital Turnover Ratio</b> =Sales/Average Working Capital   | Sales   | 1405655   | Current Assets<br>Less: Current Liabilities  | 110724.96<br>2151225<br>391983               | 0.91           | 0.70            | 29%        | Due to decrease in current liabilities  |  |
| 9               | <b>Net Profit Ratio</b> = Net Profit/Sales   | Net Profit after Taxes  | 95770<br>95770  | Sales  | 1604787<br>1604787                           | 5.97%          | 12.86%          | -54%       | Due to increase in sales                |  |
| 10              | <b>Return on Capital Employed</b> = Earning before Interest & Taxes/Capital Employed   | Net Profit before Taxes<br>Interest on Borrowings   | 128249<br>188861                                      | Shareholder's Fund<br>Long Term Borrowings<br>Short Term Borrowings<br>DTL<br>Less: Preliminary Exp. Not | 872132<br>1797343<br>156496<br>-8418.62<br>0 | 11.25%         | 11.87%          | -5.19%     | NA                                      |  |
| 11              | <b>Return on Investment</b> = (MV of Investment at the end of the year- MV of Investment at the beginning of the year)/Weighted average MV of the Investment | MV of Investment at the end of the year- MV of Investment at the beginning of the year  | 317110<br>0   | Weighted average MV of the Investment  | 2817551<br>0                                 | 0.00%          | 0.00%           | 0.00%      | NA                                      |  |

