

EXCLUSIVE HOMES PRIVATE LIMITED.

5, GARCHA FIRST LANE, 1ST FLOOR, KOLKATA - 700019

Phone: (033) 6534 6066/ e-Mail: exclusivehomes100@yahoo.com

CIN: U70101WB1996PTC082056

DIRECTORS' REPORT

To the Members,
Exclusive Homes Pvt Ltd
Kolkata

Your directors are pleased to present the 27th Annual Report together with the audited financial statements for the financial year ended 31 March 2023.

1. FINANCIAL RESULTS:

The Company's financial performance, for the year ended 31 March 2023, is summarised below:

Particulars	Rupees in Thousands	
	2023	2022
Gross Receipts	Rs. 1.42	Rs. 8.86
Profit/(Loss) before tax	Rs. (642.86)	Rs. (680.16)
Tax Expense	Rs. (39.39)	Rs. (41.98)
Net Profit after tax	Rs. (603.47)	Rs (638.18)

2. DETAILS OF DIRECTORS & KEY MANAGERIAL PERSONNEL:

During the year under review, there has been no changes in the constitution of the Board of Directors.

Composition of the Board of Directors as on 31st March 2023 is as follows:

SR.NO.	DIN	NAME	DESIGNATION
1.	01080822	Shivaji Talukdar	DIRECTOR
2.	08123743	Seetha Talukdar	DIRECTOR

3. BRIEF DESCRIPTION OF THE STATE OF THE COMPANY'S AFFAIRS/ BUSINESS PERFORMANCE & FUTURE OUTLOOK:

(I) Financial Performance:

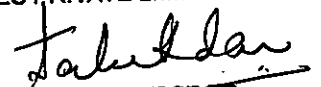
- No Real Estate project completed during the year. Work in Progress in one site.

EXCLUSIVE HOMES PRIVATE LIMITED



DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED



DIRECTOR

4. DIVIDEND:

In order to conserve the resources, the Board of Directors does not recommend any dividend for the financial year under review.

5. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Since no unclaimed dividend amount is pending with the Company, no amount is required to be transferred to the Investor Education and Protection Fund.

6. LOAN TO DIRECTOR:

During the year the Company has not given any loan to any director or any other person.

7. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013:

In financial year under review, no amount was transferred to reserves.

8. MATERIAL CHANGES BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE BOARD REPORT:

There have been no material changes, which would affect the financial position of the Company, occurred between the end of the financial year of the Company and the date of this report.

9. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS, IMPACT THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review, there have been no significant and material orders passed by the regulators or courts, or tribunals impacting the going concern status and the Company's operations in the future.

10. SUBSIDIARY / ASSOCIATE COMPANY:

As of 31 March 2023 the Company does not have any Subsidiary / Associate Company.

11. AUDITORS:

M/s. R B Roy & Co, Chartered Accountants, Kolkata (Firm Registration No. 322805E), ('the auditors'), were appointed as statutory auditors of the Company for the term of 5 years from the conclusion of the 25th Annual General Meeting until the conclusion of the 29th Annual General Meeting of the Company, in terms of section 139, 140 of the Companies Act, 2013. The requirement for annual ratification of auditors' appointment at the AGM has been omitted under the Companies (Amendment) Act, 2017 notified on 07th May 2018.

The Company is in receipt of the eligibility certificate from the statutory auditors dated 05th September, 2023, in terms of Section 139 read with section 141 of the Companies Act, 2013 whereby confirmed their eligibility to be continued in the office as the statutory auditors of the Company to carry out the audit for the financial year 2023.

EXCLUSIVE HOMES PRIVATE LIMITED


DIRECTOR

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DIRECTOR

12. SECRETARIAL STANDARDS:

The Company complies with all the applicable notified secretarial standards issued by the Institute of Company Secretaries of India.

13. CHANGE IN NATURE OF BUSINESS, IF ANY:

There was no change in the nature of Business of the Company during the Financial Year under review.

14. MATERIAL CHANGES AND COMMITMENTS:

There was no other material change during the year under review.

15. DEPOSITS:

The Company has not accepted any deposit during the year under review as covered under Chapter V of the Act.

16. NUMBER OF BOARD MEETINGS:

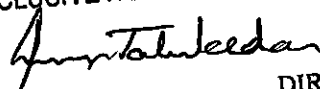
During the Financial Year under review, the Board has met four (4) times. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings. The details of the meeting are as follows:

Sr. No.	Date of Meeting	Directors' Attendance
1.	28 th April 2022	Mr. Shivaji Talukdar Mrs. Seetha Talukdar
2.	28 th June 2022	Mr. Shivaji Talukdar Mrs. Seetha Talukdar
3.	5 th September 2022	Mr. Shivaji Talukdar Mrs. Seetha Talukdar
4.	5 th January 2023	Mr. Shivaji Talukdar Mrs. Seetha Talukdar

Sr. No.	Name of the Director	No. of meetings entitled to attend	No. of meetings attended
1.	Mr. Shivaji Talukdar	4	4
2.	Mrs. Seetha Talukdar	4	4

17. CORPORATE SOCIAL RESPONSIBILITY:

CSR is not applicable for during the financial year.

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DIRECTOR

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DIRECTOR

18. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

Your Directors confirm that they have put in place sufficient internal financial controls with respect to maintenance of books of accounts and preparation of the financial statements

19. REPORTING OF FRAUD BY STATUTORY AUDITORS:

There was no fraud reported in the Company; hence no reporting has been made by Statutory Auditors of the Company under sub-section (12) of section 143 of Companies Act, 2013.

20. COMMENTS/RESERVATIONS/QUALIFICATIONS IN AUDITOR'S REPORT & REPLY BY THE MANAGEMENT:

The report of the Auditors is self-explanatory and does not contain any qualification, reservations, adverse remarks or comments.

Further the Auditors' Report for the year ended 31st March 2023 report is annexed herewith for your kind perusal and information.

21. APPOINTMENT AND STATEMENT ON DECLARATION BY INDEPENDENT DIRECTOR:


The Company being a Private Company is not required to appoint Independent Directors. Accordingly, the statement on declaration by Independent Directors under Section 149(6) of the Act is not applicable.

22. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, there were no loans or guarantees given by the Company, which requires approval from shareholders as mentioned under section 186 of the Act.

23. BOARD'S EVALUATION ON ITS OWN, COMMITTEES' AND INDIVIDUAL DIRECTOR'S PERFORMANCE:

Being a private company, provisions regarding Boards' evaluation and evaluation of Individual Directors and committees' are not applicable to the Company.

EXCLUSIVE HOMES PRIVATE LIMITED

DIRECTOR

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DIRECTOR

24. LOAN FROM DIRECTORS AND RELATIVES OF DIRECTOR:

The Company has accepted loans from Directors of the Company or relatives of Director during the financial year under review.

Sl No.	Name	Relation	Loan Outstanding Amount
1	Shivaji Talukdar	Director	Rs. 6,50,000/-
2	Seetha Talukdar	Director	Rs. 2,20,000/-
3	Chiradeep Bhattacharya	Shareholder	Rs. 10,40,000/-
4	Prathiba Suppliers LLP	Related Party Entity	Rs. 2,00,000/-

25. CHANGES IN SHARE CAPITAL:

During the year under review, there has been no change in the share capital of the Company.

26. SHARES:

a) **BUY BACK OF SECURITIES:**

The Company has not bought back any of its securities during the year under review.

b) **SWEAT EQUITY:**

The Company has not issued any Sweat Equity Shares during the year under review.

c) **BONUS SHARES:**

The Company has not issued any bonus shares during the year under review.

d) **EMPLOYEES STOCK OPTION PLAN:**

The Company has not provided any Stock Option Scheme to the employees.

27. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the Company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

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DIRECTOR

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DIRECTOR

- d) The directors had prepared the annual accounts on a going concern basis;
- e) The Company being unlisted/ private company, sub clause (e) of section 134(5) is not applicable; and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

28. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR, AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The Company, being a private limited Company, was not under statutory obligations to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

29. RISK MANAGEMENT POLICY:

Periodic assessments to identify the risk areas are carried out and management is briefed on the risks in advance to enable the Company to control risk through a properly defined plan. The risks are classified as financial risk, operational risk and market risks. The risks are taken into account while preparing the annual business plan for the year. Till now the Company is not having any Risk which threatens the Company's existence. The Company has formulated a Risk Management Policy to deal, in case any such risks are identified in future.

30. PARTICULAR OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year ended 31st March, 2023 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Hence, there are no transactions required to be reported. However, the disclosure of transactions with related party for the year, as per Accounting Standard - 18 Related Party Disclosures is given in Notes to the Balance Sheet as on 31st March, 2023.

31. PARTICULARS OF CONSERVATION OF ENERGY / TECHNOLOGY ABSORPTION / FOREIGN EXCHANGE EARNINGS & OUTGO:

As required by the provisions of Section 134(3) (m) of the Companies Act 2013, *read* with the Companies (Accounts) Rules, 2014, the particulars in respect of conservation of energy, technology absorption & foreign exchange earnings & outgo are as follows:

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DIRECTOR

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(A) Conservation of energy:

The operations carried out by the Company are such that they are not deemed as energy intensive. However, the Company constantly makes efforts to avoid excessive consumption of energy. Measures were taken to increase awareness about needs to conserve power and water. The Company remains committed to deploying more efficient energy saving measures. New technologies/options are regularly monitored and efforts will continue to conserve energy.

(B) Technology absorption:

- (i) Efforts made towards technology absorption: Nil
- (ii) Benefits derived as a result of the above efforts: Nil
- (iii) Technology imported during the last three years: Nil
- (iv) Expenditure incurred on Research and Development: Nil

(C) Foreign exchange Earnings and Outgo:

Earnings/ Outgo	NIL
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32. CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION, AND REDRESSAL) ACT, 2013:

Pursuant to Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rule 14 of the Rule and pursuant to the provision of the Companies Act, 2013, the Company has adopted policy for protection of Women at Work place and has complied with the provision relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

33. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES:

Provisions of section 177 the Companies Act, 2013, regarding establishment of vigil mechanism are not applicable to the Company.

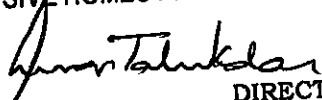
34. AUDIT COMMITTEE:

Being a private company, provisions of section 177 of the Companies Act, 2013, regarding constitution of audit committee are not applicable to the Company.

35. MANAGERIAL REMUNERATION:

The Company being a Private Company, it is not required to formulate a policy on Directors' Appointment and Remuneration under section 197(12) of the Act.

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DIRECTOR

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DIRECTOR

36. COST RECORD AND/OR COST AUDIT:

During the year under review, your company does not fall within the provisions of Section 148 of Company's Act, 2013 read with the Companies (Cost records & Audit) Rules, 2014, therefore the cost audit is not applicable to the company.

37. SECRETARIAL AUDIT REPORT:

Being a private company, provisions of section 204 of the Companies Act, 2013 regarding secretarial audit report are not applicable to the Company.

38. During the year the Company has not made any application or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

39. Company does not have any website.

40. ACKNOWLEDGEMENT:

Your directors acknowledge with a deep sense of appreciation the cooperation received from all the stakeholders for the year under review.

By the order of the Board of Directors
For **Exclusive Homes Private Limited**



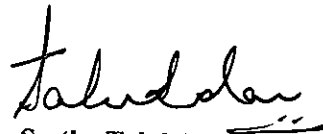
Shivaji Talukdar

Director

DIN 01080822

Place: Kolkata

Date: 05.09.2023



Seetha Talukdar

Director

DIN 08123743

R B Roy & Co.

CHARTERED ACCOUNTANTS

49, DESHAPRAN SASHMAL ROAD, 3RD FLOOR, ROOM NO. 3B, KOLKATA - 700 033
PH. 4600 4672 / 93308 56362 / 98312 01944, Email : krisnan77@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Exclusive Homes Pvt Ltd

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of EXCLUSIVE HOMES PVT LTD, which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by 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, and Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in *the Auditor's Responsibilities for the Audit of the 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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 for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, Loss 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 statements 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- 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.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's

report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Report on Other Legal and Regulatory Requirements

The provisions of 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 is not applicable to the Company since it is small company as defined in the companies Act 2013.

2 As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and




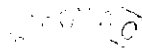
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position]
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.]
 - iii. There has been no delay in transferring amounts, 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 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;
 - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. (a) 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.
- (b) The Board of Directors of the company has not proposed any dividend during the financial year.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 and accordingly, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For R B ROY & Co
Chartered Accountants
Firm's Registration No.322805E


(N Krishnan)
Partner
(Membership No. 062381)


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Place of Signature: KOLKATA
Date: 05/09/2023
UDIN: 23062381BGYOTH3021

Exclusive Homes Pvt. Ltd.
CIN : U70101WB1996PTC082056
5, Garcha, First Lane, 1st Floor, Kolkata 700019
Balance Sheet as at 31st March, 2023

Rs. in thousands

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100.00	100.00
(b) Reserves and Surplus	2	26752.94	27356.41
(c) Money received against share warrants		0.00	0.00
		26852.94	27456.41
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	2110.00	0.00
(b) Deferred tax liabilities (Net)		855.35	894.74
(c) Other Long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	4	486.66	648.42
(c) Other current liabilities	5	36686.39	37047.77
(d) Short-term provisions		0.00	0.00
Total		66991.34	66047.35
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Tangible assets	6	3778.49	3988.15
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-current investments		0.00	0.00
(c) Deferred tax assets (net)		0.00	0.00
(d) Long term loans and advances	7	37411.88	25946.35
(e) Other non-current assets		0.00	0.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories	8	22752.94	20437.03
(c) Trade receivables	9	2911.85	3542.95
(d) Cash and cash equivalents	10	136.18	144.08
(e) Short-term loans and advances	11	0.00	11988.79
(f) Other current assets		0.00	0.00
Total		66991.34	66047.35

Significant Accounting Policies and Other Notes forming part of accounts

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In terms of our report of even date attached

Place: Kolkata
Date: 05/09/2023

For R B ROY & CO
Chartered Accountants
Firm Regn No 322805E

Krishnan
(N Krishnan)
Partner
M No 062381
UDIN: 23062381BGYOTH3021



EXCLUSIVE HOMES PRIVATE LIMITED

Shivaji Talukdar
Shivaji Talukdar DIRECTOR
DIN: 01080822

EXCLUSIVE HOMES PRIVATE LIMITED

Seetha Talukdar
Seetha Talukdar DIRECTOR
DIN: 08123743

Exclusive Homes Pvt. Ltd.
CIN : U70101WB1996PTC082056
5, Garcha, First Lane, 1st Floor, Kolkata 700019
Statement of Profit and Loss for the year ended 31st March, 2023

Rs. in thousands

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from Operations		0.00	0.00
II. Other Income	12	1.42	8.86
III. Total Income (I +II)		1.42	8.86
IV. Expenses:			
Cost of materials consumed	13	1774.63	559.07
Purchase of Stock-in-Trade		0.00	0.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	14	-1774.63	-559.07
Employee benefit expense	15	187.05	340.00
Financial costs		0.00	0.00
Depreciation and amortization expense	6	209.66	226.80
Other expenses	16	247.58	122.22
Total Expenses		644.28	689.02
V. Profit before exceptional and extraordinary items and tax (III - IV)		-642.86	-680.16
VI. Exceptional Items		0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)		-642.86	-680.16
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		-642.86	-680.16
X. Tax expense:			
(1) Current tax		0.00	0.00
(2) Deferred tax		-39.39	-41.98
XI. Profit/(Loss) from the period from continuing operations (IX-X)		-603.47	-638.18
XII. Profit/(Loss) from discontinuing operations			
XIII. Profit/(Loss) for the period (XI + XII)		-603.47	-638.18
XIV. Earning per equity share:			
(1) Basic EPS for each equity share of Rs 10/-		-	-
(2) Diluted EPS for each equity share of Rs 10/-		-	-

Significant Accounting Policies and Other Notes forming part of accounts

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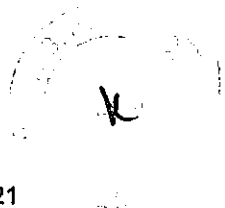
In terms of our report of even date attached

Place: Kolkata

Date: 05/09/2023

For R. B. Roy & Co.
Chartered Accountants
Firm Regn No. 322805E

Krishnan
(N. Krishnan)
Partner
M no. 062381
UDIN: 23062381BGYOTH3021



EXCLUSIVE HOMES PRIVATE LIMITED

Shivaji Talukdar
Shivaji Talukdar DIRECTOR
DIN: 01080822

EXCLUSIVE HOMES PRIVATE LIMITED

Seetha Talukdar
Seetha Talukdar DIRECTOR
DIN: 08123743

Exclusive Homes Pvt. Ltd.
5, Garcha, First Lane, 1st Floor, Kolkata 700019

Notes forming part of the Accounts as at ended 31st March 2023

	CURRENT YEAR		PREVIOUS YEAR	
	No of Shares	Amount	No of Shares	Amount
NOTE- 1				
SHARE CAPITAL				
(a) Authorised Share Capital				
Equity Share of Rs 10/- each	50.00	500.00	50.00	500.00
(b) Issued, Subscribed and Paid up Share Capital				
Equity shares of Rs 10/- each fully paid in cash	10.00	100.00	10.00	100.00
	10.00	100.00	10.00	100.00
Reconciliation of Issued Share Capital with previous Year				
Opening Share Capital	10.00	100.00	10.00	100.00
Add: Issued/Alloted during the year	0.00	0.00	0.00	0.00
Less: Buyback during the year	0.00	0.00	0.00	0.00
Closing Share Capital	10.00	100.00	10.00	100.00

Terms/Rights attached to equity shares

The Company has only one class of share capital, i.e. equity shares having face value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share.

Shares held by promoters at the end of the year 31st March 2023

Promoter Name	No. of Shares**	% of total shares**	% Change during the year
(i) Shivaji Talukdar	5.05	50.50	NA
(ii) Chirodeep Bhattacharya	4.95	49.50	NA
Total			

Shares held by promoters at the end of the year 31st March 2022

Promoter Name	No. of Shares**	% of total shares**	% Change during the year
(i) Shivaji Talukdar	5.05	50.50	NA
(ii) Chirodeep Bhattacharya	4.95	49.50	NA
Total			

For the period of Five years immediately preceding the date on which Balance sheet is prepared

	CURRENT YEAR		PREVIOUS YEARS	
	No of Share	Amount	No of Share	Amount
Aggregate no of share allotted as fully paid up pursuant to contract without payment being received in cash	-	-	-	-
Aggregate no of share allotted as fully paid up by way of bonus shares	-	-	-	-
Aggregate no and class of shares bought back	-	-	-	-

EXCLUSIVE HOMES PRIVATE LIMITED

Shivaji Talukdar
DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Chirodeep Bhattacharya
DIRECTOR

Exclusive Homes Pvt. Ltd.
5, Garcha, First Lane, 1st Floor, Kolkata 700019

Notes forming part of the Accounts as at and for the year ended 31st March 2023

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
NOTE-2		
RESERVES & SURPLUS		
Surplus(Credit Balance in P/L a/c)		
Opening Balance	27356.41	27994.58
Add-During the Year	-603.47	-638.18
	26752.94	27356.41
NOTE-3		
LONG-TERM BORROWINGS		
Unsecured Loan from Related Party	2110.00	0.00
	2110.00	0.00
NOTE-4		
TRADE PAYABLES		
Sundry Creditors	486.66	648.42
	486.66	648.42

Trade Payables ageing schedule: As at 31st March,2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	0.00	0.00	0.00	486.66	486.66
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00

Trade Payables ageing schedule: As at 31st March 2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	0.00	0.00	0.00	0.00	0.00
(ii) Others	0.00	0.00	648.42	0.00	648.42
(iii) Disputed dues- MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00

Note: The Ageing has been calculated on the basis of date of transactions in the books of accounts as the due date of each bill is not recorded.

Trade payable includes creditor for expenses as they are not maintained separately

NOTE-5		
OTHER CURRENT LIABILITIES		
Construction Advance	26936.44	27317.54
Liabilities for Taxes	0.00	6.49
Liabilities for Expenses	9749.95	9723.75
	36686.39	37047.77
NOTE-7		
LONG TERM LOANS & ADVANCES		
Advances given	25969.46	25945.46
Advance for Construction	11020.00	0.00
GST Input C/f	405.25	0.00
Security Deposits		
Security Deposits against electricity	16.28	0.00
Provision		
Provision for Tax (Net off Advance Tax, TDS, Self-Assessment tax)	0.89	0.88
	37411.88	25946.35
NOTE-8		
INVENTORIES		
(As taken, valued and certified by the Management)		
(a) Work in Progress	22752.94	20437.03
(b) Stock of Flats	0.00	0.00
	22752.94	20437.03

EXCLUSIVE HOMES PRIVATE LIMITED

Anwar Tabukdar
DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Tahudhan
DIRECTOR

EXCLUSIVE HOMES PVT LTD.
Property, plant & equipments as on 31st March, 2023
(As per Companies Act 2013)

Note-6

Particulars	Life As per Co. Act 2013	GROSS BLOCK			DEPRICIATION				NET BLOCK	
		Cost as on 01.04.22	Additions/ Sale during the year	Cost as on 31.03.23	Upto 01.04.22	For the year	Deduction for the year	Upto 31.03.23	As on 31.03.23	As on 31.03.22
ASSETS		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Building										
Office at garcha 1A	60	6761.05	0.00	6761.05	2869.79	189.12	0.00	3058.90	3702.14	3891.26
Furniture										
Furniture	10	1460.62	0.00	1460.62	1397.07	17.94	0.00	1415.01	45.61	63.55
Electrical Installation										
Air Condition	10	320.29	0.00	320.29	301.59	2.60	0.00	304.19	16.10	18.70
Computers										
Computer	3	238.99	0.00	238.99	230.04	0.00	0.00	230.04	8.95	8.95
Office Equipments										
Inverter	5	39.20	0.00	39.20	37.09	0.00	0.00	37.09	2.11	2.11
Fridge	5	16.10	0.00	16.10	15.36	0.00	0.00	15.36	0.74	0.74
Intercom	5	42.09	0.00	42.09	39.88	0.00	0.00	39.88	2.21	2.21
Water Purifier	5	14.00	0.00	14.00	13.37	0.00	0.00	13.37	0.63	0.63
TOTAL		8892.34	0.00	8892.34	4904.19	209.66	0.00	5113.85	3778.49	3988.15
Previous Year		9242.90	0.00	9242.90	5027.95	226.80	0.00	5254.75	3988.15	4214.95

EXCLUSIVE HOMES PRIVATE LIMITED

Anur Talukdar

DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Talukdar

DIRECTOR

Exclusive Homes Pvt. Ltd.
5, Garcha, First Lane, 1st Floor, Kolkata 700019

Notes forming part of the Accounts as at and for the year ended 31st March 2023

NOTE-9		
TRADE RECEIVABLES		
(a) Debt outstanding for a period exceeding six months from the date they are due for payment (unsecured, considered doubtful)	2911.85	3542.95
(b) Other Debts (unsecured, considered good)	0.00	0.00
	2911.85	3542.95

Trade Receivables ageing schedule as at 31st March, 2023

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	More than 3 years	
(i) Undisputed Trade receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed trade receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed trade receivables considered doubtful	0.00	0.00	0.00	0.00	2911.85	2911.85

Trade Receivables ageing schedule as at 31st March, 2022

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	More than 3 years	
(i) Undisputed Trade receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed trade receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed trade receivables considered doubtful	0.00	0.00	0.00	2168.85	1374.10	3542.95

Note: The Ageing has been calculated on the basis of date of transactions in the books of accounts as the due date of each bill is not recorded.

NOTE-10		
CASH AND CASH EQUIVALENTS		
(a) Cash in Hand (As certified by the Directors)	11.15	12.59
(b) Balance with banks With Scheduled Banks On Current Account	125.04	131.50
	136.18	144.08

NOTE-11		
SHORT-TERM LOANS AND ADVANCES		
Advance for Construction	0.00	11020.00
GST Input C/f	0.00	405.25
Security Deposits		
Security Deposits against electricity	0.00	563.55
	0.00	11988.79

EXCLUSIVE HOMES PRIVATE LIMITED

Sumit Talukdar
DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Sumit Talukdar
DIRECTOR

Exclusive Homes Pvt. Ltd.
5, Garcha, First Lane, 1st Floor, Kolkata 700019

Notes forming part of the Accounts as at and for the year ended 31st March 2023

Particulars	Current Year	Previous Year
NOTE-12		
OTHER INCOME		
(a) Interest Income		
(i) Interest on CESC Deposit	1.39	8.82
(ii) Interest on IT Refund	0.03	0.04
	1.42	8.86
NOTE-13		
COST OF MATERIAL CONSUMED		
Other Construction Expenses	1774.63	559.07
	1774.63	559.07
NOTE-14		
CHANGES IN INVENTORIES		
OF WORK IN PROGRESS		
Opening stock of Work In Progress	20437.03	19877.96
Add: Adjustment to WIP for transfer of CESC deposit	541.28	0.00
Less: Closing Stock of Work In Progress	22752.94	20437.03
(Increase)/Decrease in Work In progress	-1774.63	-559.07
TOTAL	-1774.63	-559.07
NOTE-15		
EMPLOYEE BENEFIT EXPENSE		
(a) Salary, Wages & Bonus		
(i) Salary & Bonus to Staff	187.05	340.00
	187.05	340.00
NOTE-16		
(b) Administrative Overheads		
(i) Payment to Auditors as auditor remuneration	30.00	59.00
(ii) Power & Fuel	23.87	9.99
(iii) Repairs & Maintenance	78.07	21.16
(iv) Rates & Taxes		
Professional Tax	2.50	2.50
Trade License	8.85	0.00
(v) Other Expenses		
Telephone & Internet Expenses	16.20	14.35
Interest on P Tax	1.50	0.00
Misc Expenses	86.59	15.23
	247.58	122.22

EXCLUSIVE HOMES PRIVATE LIMITED

Amr Talukder

DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Talukder

DIRECTOR

Notes forming part of the Accounts as at and for the year ended 31st March 2023

17. Significant Accounting Policies.

(i) (a) The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles, Accounting Standards notified under Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

(b) 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. As a result, the Company has followed the Accounting Standards for Small and Medium-Sized Businesses. as per the provision of the Act (to be extend notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(c) Use of Estimates- The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balance of assets and liabilities and disclosures relating to contingent liabilities as at the date of financial statements and reported amount of income and expenses during the period. Changes in estimates are reflected in financial statements in the period in which changes are made. Accounting estimates could change from period to period. Actual results could differ from those estimated. Appropriate changes in estimate are made as the management becomes aware of the changes in circumstances surrounding the estimates. Change 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 statements.

ii) Fixed Assets.

Fixed Assets are stated at cost of acquisition. Acquisition cost includes taxes, duties. Freight, insurance and other incidental expenses related to acquisition and installation wherever applicable. Revenue expenses incurred prior to commencement of commercial production are Capitalized along with the related fixed assets, wherever appropriate.

Depreciation is provided on a WDV basis over the useful lives of assets, which is as stated in Part C of Schedule II of the Companies Act 2013

iii) Inventories

All expenses relating to construction of new project which are at their unfinished charged off in the year are shown as work in progress and valued at their respective cost to date. Stock of unsold flats are valued at their proportionate cost of construction or prevailing market price, whichever is lower as per ICDS II.

iv) Revenue Recognition

Sale of flats are recognized at the time of registration of property or completion of work, whichever is earlier. Works Contract charges are recognized on accrual basis according to the percentage of completion method. Sale of Stock in hand is recognised on execution of sale of agreement as per ICDS III. Interest income is recognised as per accrual basis.

iv) Retirement Benefits

Provision of Retirement benefits payable to employees are accounted for as per AS-15.

The amount payable to employees towards Retirement Benefits up to 31/03/2023 could not be quantified as the company is yet to made the actuarial valuation of the benefits payable to employees. Also, none of the employees had completed the minimum stipulated period for entitlement of gratuity.

vi) Cash and Cash Equivalent - Cash and cash equivalents comprises cash in hand and demand deposits with banks. Cash equivalents are short term deposits with an original maturity of not more than 12 months from the date of acquisition, highly liquid assets that are readily convertible into cash.

Cash Flow statement is not applicable to the company as it is Small Company as per Companies Act 2013.

18. Interest not charged on unsecured loan from Related Party and are in the nature of Long Term.

19. Deferred Tax liability/Assets has been provided due to timing difference in Tax liability for difference in amount of depreciation as per Companies Act & as provided under Income Tax Act, 1961 and on the MAT credit availed for sale of fixed Asset.

Deferred Tax Calculation for the year	2022-23	2021-22
Tax Rate	26%	26%
Assets as per Companies Act	3778.49	3988.15
Assets as per Income Tax Act	488.68	546.83
WDV Difference Closing Fixed Asset	3289.81	3441.32
Closing Balance DTA as on 31/03/2023	855.35	894.74
Deferred tax Asset as on 31/03/22 in books	894.74	936.72
Deferred Tax Assest to be recognised	-39.39	-41.98

EXCLUSIVE HOMES PRIVATE LIMITED

Anur Talukder

DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Talukder

DIRECTOR

20. Other Additional information are not applicable to the company.
21. Contingent Liability- There is suit filed against company for two of its sites (New Alipore O Block & Halderpara). Financial effect of which can not be quantified by the Management till date.
22. According to the explanation given by the directors, amount payable to Micro Industries And SME Small Scale Undertaking Nil and the same could not be verified by us.
23. Sundry Debtors and Creditors figures are unconfirmed and balances are taken as certified by the Management.
24. Income tax is provided on the profits of the company as per the Income Tax Act, 1961 and other applicable rules and regulations to the company.

25. Related party disclosures

Key Managerial Person

Shivaji Talukdar	Director
Seetha Talukder	Director

Related Party Transactions

Name	Relation	Nature of Transaction	Amount
Chiradeep Bhattacharya	Shareholder	Unsecured Loan	10,40,000.00
Shivaji Talukder	Director	Unsecured Loan	6,50,000.00
Seetha Talukder	Director	Unsecured Loan	2,20,000.00
Chiradeep Bhattacharya	Shareholder	Outstanding Liability	4759.41
Shivaji Talukder	Shareholder	Outstanding Liability	4902.67
Prathiba Suppliers LLP	Related Party entity	Unsecured Loan	2,00,000.00

26. All amounts of this financial statement are stated in Thousands unless otherwise specifically mentioned.
27. The company operates in a single segment, hence segment reporting is not applicable.
28. There are no foreign currency transactions made by the company during the current financial year.

29. Other Statutory Information

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company do not have any transactions with companies struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vii) The Company has not been declared as Wilful defaulter by any Banks, Financial institution or Other lenders.
- (viii) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

EXCLUSIVE HOMES PRIVATE LIMITED

Shivaji Talukdar
DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Seetha Talukder
DIRECTOR

30. Financial performance ratios :

Ratio Analysis

Performance ratios

Numerator

Denominator

31-03-2023

31-03-2022

Variance

Performance ratios	Numerator	Denominator	31-03-2023	31-03-2022	Variance
Net Profit Ratio	Profit after tax	Revenue from operations	-	-	0%
Net capital turnover ratio	Revenue from operations	Current Assets- Current Liabilities	-	-	0%
Return on capital employed	Profit before interest and tax	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-	-	0%
Return on equity ratio	Profit after tax	(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	-	-	0%
Debt service coverage ratio	Profit before interest, tax and depreciation and amortisation	Debt service = Interest & Lease Payments + Principal Repayments	-	-	0%
Return on Investment	Dividend + Profit on Sale + Changes in Fair value	Average Investment	-	-	0%
Leverage Ratios					0%
Debt - Equity ratio	Total borrowings	Equity	0.11	0.03	239%
Liquidity Ratios					0%
Current ratio	Current assets	Current liabilities	0.69	0.96	-28%
Activity Ratios					0%
Inventory turnover ratio	Cost of good sold	Average inventory	-	-	0%
Trade receivables turnover ratio	Revenue from operations	Average trade receivables	-	-	0%
Trade payables turnover ratio	Total Purchases	Average trade payables	-	-	0%

Variance Notes

Debt-Equity Ratio:

Debt Equity ratio increased due to increase of Unsecured Loan from Related Party

Current Ratio

Variance due to total amount transfer to Long term loans & advances from short term loans and advacnes.

EXCLUSIVE HOMES PRIVATE LIMITED

Amir Tahmidan
DIRECTOR

EXCLUSIVE HOMES PRIVATE LIMITED

Talukdar
DIRECTOR