# MUNKA TRADECOMM PRIVATE LIMITED

NEW TOWN SQUARE, UNIT - 3A,
CHINARPARK, P.S. RAJARHAT, ATGHARA,
KOLKATA – 700 136
PHONE NO. 033-40653300
EMAIL ID : info@saiply.com
(CIN : U67120WB2007PTC120679)

## DIRECTOR'S REPORT

To,
The Members of
Munka Tradecomm Pvt Ltd.

The Board of Directors of your Company takes pleasure in presenting the Seventeenth Annual Report and Audited Statement of Accounts of your Company for the year ended 31st March, 2024.

1.

| **Financial Results:** | Year Ended 31.03.2024 (Rs '00) | Year Ended 31.03.2023 (Rs '00) |
|---|---|---|
| Gross Income | 60,312.49 | 20,967 |
| Profit Before Tax | 58,847.61 | 20,062 |
| Less : Current Tax | 10,446.90 | 3,219 |
| Tax related to earlier year | (913.10) | 1,833 |
| Profit / (Loss) After Tax | 49,313.81 | 15,010 |
| Add : Brought forward from Previous Year | 415,734.74 | 400,725 |
| Balance Carried to Balance Sheet | 465,048.55 | 415,735 |

2 **Results Of Operations And The State Of Company's Affairs**

The highlights of the Company's performance are as under:

| **Particulars:** | **2023-24** | **2022-23** | **% increase** |
|---|---|---|---|
| Gross Income | 60,312.49 | 20,967.13 | 187.65% |
| Profit After Tax | 49,313.81 | 15,010.14 | 228.54% |
| Cash Profit | 49,313.81 | 15,010.14 | 228.54% |

3 **Dividend**

In view of insufficient profit during the year under review, the Board of Directors thought it prudent not to recommend any dividend.

4 **Transfer Of Unclaimed Dividend To Investor Education And Protection Fund**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

5 **Material changes and commitments**

There were no material changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this

6 **Details of Subsidiary/Joint Ventures/Associate Companies**

Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014. The Company have Two Associate Company the particulars of which are given in AOC-1 marked as annexure - 1.

7 **Share Capital**

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.

Contd. ....P/2.

c) **Bonus Shares**
No Bonus Shares were issued during the year under review.

d) **Employees Stock Option**

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

8 **Number of Meetings of the Board**
Five meetings of the Board of Directors were held during the year. The intervening gap between any two meetings was within the prescribed limit of Companies Act, 2013.

9 **Deposits**
The Company has not accepted any Fixed Deposits and as such no amount of principal or interest was outstanding as on the Balance Sheet date.

10 **Directors & Key Managerial Personnel**
Mr. Rajendra Kumar Munka (DIN - 00458930), Director retire by rotation at the forthcoming Annual General Meeting and being eligible offer themselves for re - appointment. Their has been no change in the composition of Board of Director.

11 **Directors' Responsibility Statement**
Pursuant to the requirement under Section 134(5) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

a) in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

b) the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the Directors have prepared the annual accounts for the year ended 31st March, 2024 on a going concern basis;

e) proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

12 **Auditors & Auditors Report:**
The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.
M/s Agrawal Manish & Co., Chartered Accountants, were appointed as Statutory Auditors of the Company in the Annual General Meeting held in 2019, and hold office till the conclusion of the ensuing Annual General Meeting.
They have signified their consent to be reappointed as Statutory Auditors and have given a certificate in terms of Rule 4 of the Companies (Audit and Auditors) Rules, 2014.
Their appointment will be placed for consideration at the ensuing Annual General Meeting.

13 **Internal financial controls**
The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

Contd. ....P/3. .

**14 Extract of Annual Return**

As per the MCA exemption notification dated 05.03.2021 companies are no more required to prepare Form MGT-9 and annex the same to this report from the Financial Year 2020-2021 & onwards.

**15 Particulars of contracts or arrangements with related parties**

The details of the transactions with related parties are provided in the notes to the financial statements. Further, Form AOC – 2 is not attached with this report as there were no such related party transactions for which disclosure under Rule 8 of the Companies (Accounts) Rules, 2014 is required.

**16 Risk Management**

During the year, the Board has identified and assessed the risks and there is an adequate risk management infrastructure in place capable of addressing those risks. A Risk Management Policy was reviewed and approved by the Board.

The Company manages, monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its objectives.

The Company has introduced several Internal Controls and processes to drive a common integrated view of risks, optimal risk mitigation responses and efficient management of internal control and assurance activities.

**17 Human Resources**

The Board of Directors express its appreciation for sincere efforts made by the employees of your Company at all levels during the year and their co-operation in maintaining cordial relations.

The Company has no employee falling under the category specified under Rule 5 (2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

**18 Adequacy Of Internal Financial Controls With Reference To Financial Statements**

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

**19 Conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:**

Information as required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company. However adequate steps are taken for conservation of energy.There has been no foreign exchange earnings and outgo during the year under review.

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**20 Compliance with Secretarial Standards:**

In accordance with SS – 1 – Secretarial Standard on Meetings of the Board of Directors (Revised w.e.f 01.10.2017) as issued by the Institute of Company Secretaries of India and approved by the Central Government under section 118(10) of the Companies Act, 2013, the Directors have taken proper and sufficient care to comply with the provisions of the applicable Secretarial Standards during the year under review.

**21 Others**

i) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

ii) The Company is required to prepare Consolidated Financial Statements.

iii) Provisioning of Corporate Social Responsibility are not applicable to the Company.

iv) There is no change in the nature of business.

v) The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

**22 Acknowledgement**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your [illegible]

For and on behalf of the Board
FOR MUNKA TRADECOMM PVT LTD

Place : Kolkata
Dated : 20/08/2024

Sd/- Sunita Munka
CHAIRMAN
DIN - 00473173
SUNITA MUNKA

## Independent Auditor's Report

**To**
**The Members of**
**Munka Tradecomm Pvt Ltd.**

### Opinion

We have audited the accompanying consolidated financial statements of **Munka Tradecomm Pvt Ltd.** ("the Company"), which comprise the Balance Sheet as at 31st March, 2024, the consolidated Statement of Profit and Loss for the year then ended, and notes to the consolidated 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 consolidated 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, 2024, profit 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 consolidated 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 consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 consolidated Financial Statements and Auditor's 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 annexure to Board's Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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 consolidated 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 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 consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Contd ... P/2

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

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

**Auditor's Responsibilities for the Audit of the consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 with reference to the consolidated financial statements 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Contd ... P/3

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated 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**

1. 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 Act, is not applicable to the Company for the period under review, in terms of Para 1(2)(iv) of the said Order since the Company is a small company and hence not reported upon.

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

   i. 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.

   ii. 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.

   iii. The consolidated Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

   iv. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014.

   v. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

   vi. The Company being a private limited company having turnover less than 50 crores as per latest Audited consolidated Financial Statements and having aggregate borrowing from Banks or Financial Institutions or any body corporate at any point of time during the financial year less than 25 crores, reporting under section 143(3)(i) with respect to the adequacy of the internal controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated: 13/06/2017.

   vii. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

   The Company being a private limited company, provisions of Section 197 of the Companies Act, 2013 is not applicable to the Company.

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AGRAWAL MANISH & CO. KOLKATA CHARTERED ACCOUNTANTS

viii. 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 has disclosed the impact of its pending litigations on the financial position in its consolidated financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

iv) (a) The management has represented that, to the best of it's 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 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

(c) Based on audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material mis-statement.

ix. The Company has not declared or paid any dividend during the year. Therefore the compliance with Section 123 of the Act does not arise.

x. Based on our examination which included test checks, the company has used accounting softwares for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit we did not come across any instance of audit trail feature being tampered with.

As the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For **Agrawal Manish & Co.**
Chartered Accountants
(Firm's Registration No. 323190E)

Place : Kolkata
Date : 20/08/2024

**(Devanshu Agarwal)**
**Partner**
Membership No : - 316709
UDIN - 24316709BKFNOM2012

# MUNKA TRADECOMM PRIVATE LIMITED

## SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED FINANCIAL STATEMENTS :
(Annexed to and forming part of Balance Sheet as at 31st March, 2024 and consolidated Profit & Loss Statement for the year ended on that date)

1. Significant Accounting Policies :

a) Basis of preparations of accounts : -

The consolidated financial statements have been prepared and presented on accrual basis of accounting under the historical cost convention and in accordance with generally accepted accounting principles ["GAAP"] in India to comply with the relevant provisions of the Companies Act, 2013 (to the extent applicable) and the Reserve Bank of India Act, 1934, in conformity with the Accounting Standards notified by the Government of India under Section 133 of the Companies Act 2013 read with Rule 7 of Companies (Account) Rules 2014 / issued by the Institute of Chartered Accountants of India (ICAI), as applicable, and pronouncements of the ICAI, wherever applicable, except to the extent where compliance with other statutory promulgations override the same requiring a different treatment.

All the assets and liabilities have been classified as current or non-current as per Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of activities, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

b) Use of estimates : -

The preparation of the consolidated financial statements is in conformity with Indian GAAP which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities on the date of the consolidated financial statements. The estimates and assumptions made and applied in preparing the consolidated financial statements are based upon management's best knowledge of current events and actions as on the date of consolidated financial statements. However, due to uncertainties attached to the assumptions and estimates made actual results could differ from those estimated. Any revision to accounting estimates is recognized prospectively in current and future periods.

c) Investments :

(i) Long-Term Investments

Long term investments are recognized and carried at cost in the consolidated financial statements. Long-term Investments representing fixed income securities are recognized at cost and carried in the consolidated financial statements at cost adjusted for amortization of discount / premium as the case may be. The cost of investment includes acquisition charges such as brokerage, fees and duties. Provision is made for diminution in the value of the investments, if, in the opinion of the management, the same is considered to be other than temporary in nature.

(ii) Current Investments

If the aggregate market value for the category is less than the aggregate cost for that category, the net depreciation is charged to the profit and loss account. If the aggregate market value for the category exceeds the aggregate cost for the category, the net appreciation is ignored. Depreciation in one category of investments is not set off against appreciation in another category. Unquoted investments on the units of mutual funds are valued at the net asset value declared by the mutual fund in respect of each particular scheme.

(iii) Disposal of Investments

On disposal of an investment (non-current and current), the difference between its carrying amount and net disposal proceeds is transferred to the Statement of Profit and Loss.

d) Employee Benefits :

Short Term Employee Benefits : All employee benefits falling due wholly within twelve months of rendering the services are classified as short term employee benefits, which include benefits like salary. Short term compensated absences and other emoluments are recognised as expenses in the period in which the employee renders the related service.

e) Revenue Recognition : -

Income and expenditure are accounted for an accural basis.



**MUNKA TRADECOMM PRIVATE LIMITED**
**NEW TOWN SQUARE, UNIT - 3A,**
**CHINARPARK, P.S. RAJARHAT, ATGHARA,**
**KOLKATA -700136, WEST BENGAL**
**CIN NO : U67120WB2007PTC120679**
**BALANCE SHEET AS ON 31ST MARCH, 2024.**

| PARTICULARS | Note No. | Figures As At 31/03/2024 (Rs '00) | Figures As At 31/03/2023 (Rs '00) |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholders' Funds** | | | |
| (a) Share Capital | 2 | 86,300.00 | 86,300.00 |
| (b) Reserves & Surplus | 3 | 694,449.43 | 628,489.03 |
| **(2) Current Liabilities** | | | |
| (a) Other Current Liabilities | 4 | 201,744.00 | 161,324.73 |
| (b) Short Term Provisions | 5 | 410.92 | 330.00 |
| **TOTAL (1 TO 2)** | | **982,904.35** | **876,443.76** |
| **II. ASSETS** | | | |
| **(1) Non Current Assets** | | | |
| (a) Non Current Investments - Long Term | 6 | 419,174.83 | 388,905.76 |
| (b) Long Term Loans and Advances | 7 | 10,000.00 | 10,000.00 |
| **(2) Current Assets** | | | |
| (a) Cash & Bank Balances | 8 | 17,979.54 | 81,699.27 |
| (b) Short Term Loans and Advances | 9 | 535,749.99 | 395,430.97 |
| (c) Other Current Assets | 10 | - | 407.76 |
| **TOTAL (1 TO 2)** | | **982,904.35** | **876,443.76** |
| **Significant Accounting Policies** | 1 | | |
| **Notes to Financial Statements** | 2-27 | | |

**As per our Report of even date**
**For Agrawal Manish & Co.**
Chartered Accountants
Firm Registration No.: 323190E

**Devanshu Agarwal**
**Partner**
Membership No. 316709

Place : Kolkata
Dated : 20/08/2024
UDIN : 24316709BKFNOM2012

**For and on behalf of the Board of Directors of the Company**

For Sunita Munka

**Sunita Munka**
**Director (DIN : 00473173)**

For Rajendra Kr. Munka

**Rajendra Kumar Munka**
**Director (DIN : 00458930)**

**MUNKA TRADECOMM PRIVATE LIMITED**
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**CIN NO : U67120WB2007PTC120679**

## PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024.

| PARTICULARS | Note No. | Figures for the Year Ended 31/03/2024 (Rs '00) | Figures for the Year Ended 31/03/2023 (Rs '00) |
|---|---|---|---|
| I) Revenue from Operations | 12 | - | - |
| II) Other Income | 13 | 60,312.49 | 20,967.13 |
| **III) TOTAL INCOME ( I + II )** | | **60,312.49** | **20,967.13** |
| **IV) EXPENSES** | | | |
| Employee Benefits Expenses | 14 | - | - |
| Finance Cost | 15 | 0.87 | 292.43 |
| Other Expenses | 16 | 1,464.01 | 612.76 |
| **TOTAL EXPENSES** | | **1,464.88** | **905.19** |
| **V) Profit Before Tax ( III - IV)** | | **58,847.61** | **20,061.94** |
| **VI) Tax Expenses** | | | |
| Current Tax | | 10,446.90 | 3,218.73 |
| Tax related to earlier year | | (913.10) | 1,833.07 |
| | | **9,533.80** | **5,051.80** |
| **VII) Profit/ (Loss) After Tax (V - VI)** | | **49,313.81** | **15,010.14** |
| **VIII. Share of Profit/(Loss) in Associate Company** | | **16,646.59** | **18,554.29** |
| | | **65,960.40** | **33,564.43** |
| **IX) Basic Earnings Per Equity Share** | 18 | 7.64 | 3.89 |
| **Significant Accounting Policies** | 1 | | |
| **Notes to Financial Statements** | 2-27 | | |

**As per our Report of even date**
**For Agrawal Manish & Co.**
Chartered Accountants
Firm Registration No.: 323190E

**Devanshu Agarwal**
**Partner**
Membership No. 316709

Place : Kolkata
Dated : 20/08/2024
UDIN : 24316709BKFNOM2012

**For and on behalf of the Board of Directors of the Company**

**Sunita Munka**
**Director (DIN : 00473173)**

**Rajendra Kumar Munka**
**Director (DIN : 00458930)**

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO CONSOLIDATED FINANCIAL STATEMENTS :
(Annexed to and forming part of Balance Sheet as at 31st March, 2024 and consolidated Profit & Loss Statement for the year ended on that date)

f) Earning Per Share :

The earnings in ascertaining the company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

g) Taxation:

Tax expenses for the year comprising current tax & deferred tax are considered in determining the net profit for the year. A provision is made for current tax based on tax liability computed in accordance with relevant tax rates & tax laws. Deferred tax assets and liabilities arising on account of timing differences, which are capable of reversal in subsequent periods, are recognised using tax rates and tax laws, which have been enacted or substantively enacted. 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.

h) Provisions, Contingent Liabilities And Contingent Assets:

(i) Provisions

A provisions is recognized when the Company has a present obligation as a result of past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(ii) Contingent Liabilities

Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(iii) Contingent Assets

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

i) Impairment of fixed assets :

Fixed assets are reviewed on each balance sheet date for impairment. In case events and circumstances indicate any impairment, recoverable amount of fixed assets is determined and impairment loss is recognised. The impairment loss is reversed if there has been change in the recoverable amount and such loss either no longer exists or has decreased.

j) Segment Reporting :

Segments are identified based on the dominant source and nature of risks and returns and the internal organisation and management structure. The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Revenue and expenses are identified to segments on the basis of their relationship to the operating activities of the segment. Revenue and expenses, which relate to the enterprise as a whole and are not allocable to segments on a reasonable basis, are disclosed as "Unallocable".



## NOTES TO FINANCIAL STATEMENTS

### 2) SHARE CAPITAL

| Particulars | Figures As At 31-03-2024 | | Figures As At 31-03-2023 | |
|---|---|---|---|---|
| | Quantity (Nos.) | Amount (Rs '00) | Quantity (Nos.) | Amount (Rs '00) |
| (a) **Authorized Share Capital** | | | | |
| Equity Shares of Rs. 10/- each | 2,000,000 | 200,000.00 | 2,000,000 | 200,000.00 |
| | **2,000,000** | **200,000.00** | **2,000,000** | **200,000.00** |
| (b) **Issued, Subscribed & Fully Paid-up Capital** | | | | |
| Equity Shares of Rs. 10/- each | 863,000 | 86,300.00 | 863,000 | 86,300.00 |
| | **863,000** | **86,300.00** | **863,000** | **86,300.00** |

| (c) **Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year** | Figures As At 31-03-2024 | | Figures As At 31-03-2023 | |
|---|---|---|---|---|
| | Quantity (Nos.) | Amount (Rs '00) | Quantity (Nos.) | Amount (Rs '00) |
| Balance at the beginning of the financial year | 863,000 | 86,300.00 | 863,000 | 86,300.00 |
| Allotment during the financial year | - | - | - | - |
| Balance at the end of the financial year | **863,000** | **86,300.00** | **863,000** | **86,300.00** |

| (d) **Shareholders holding more than 5% of Equity Share Capital** | Figures As At 31-03-2024 | | Figures As At 31-03-2023 | |
|---|---|---|---|---|
| | (Nos) | (%) | (Nos) | (%) |
| (i) Rekha Birdika | 100,000 | 11.59 | 100,000 | 11.59 |
| (ii) Apex Horticulture Pvt. Ltd. | 390,000 | 45.19 | 390,000 | 45.19 |
| (iii) Seabird Ply Decor Pvt. Ltd. | 160,000 | 18.54 | 160,000 | 18.54 |
| (iv) Sunita Munka | 148,000 | 17.15 | 148,000 | 17.15 |

(e) **Rights, Preferences and Restrictions attached to Equity Shares of Rs. 10/-each**

The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

(f) **Details of Fully Paid Equity shares of ₹10/- each held by the Promoters of the company:**

| Sl. No | Promoter Name | As at the beginning of the year | | As at the end of the year | | % Change during the year |
|---|---|---|---|---|---|---|
| | | No of shares held | % of total shares | No of shares held | % of total shares | |
| 1 | Gajanand Munka | 12,500 | 1.45% | 12,500 | 1.45% | - |
| 2 | Rajendra Kumar Munka | 12,500 | 1.45% | 12,500 | 1.45% | - |
| 3 | Gajanand Munka HUF | 40,000 | 4.63% | 40,000 | 4.63% | - |
| 4 | Rekha Birdika | 100,000 | 11.59% | 100,000 | 11.59% | - |
| 5 | Apex Horticulture Pvt. Ltd. | 390,000 | 45.19% | 390,000 | 45.19% | - |
| 6 | Seabird Ply Decor Pvt. Ltd. | 160,000 | 18.54% | 160,000 | 18.54% | - |
| 7 | Sunita Munka | 148,000 | 17.15% | 148,000 | 17.15% | - |

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## 3) RESERVES AND SURPLUS

| Particulars | | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|---|
| (a) Securities Premium | | | |
| Balance as per last account | | 194,200.00 | 194,200.00 |
| Add: Premium Received on Issue of shares | | - | - |
| | (a) | **194,200.00** | **194,200.00** |
| (b) Surplus i.e. balance in Statement of Profit & Loss | | | |
| Balance as per last account | | 434,289.03 | 400,724.60 |
| Add: Transfer from Profit & Loss Statement | | 65,960.40 | 33,564.43 |
| | (b) | **500,249.43** | **434,289.03** |
| | **Total (a to b)** | **694,449.43** | **628,489.03** |

## 4) OTHER CURRENT LIABILITIES

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| (a) Statutory Liabilities | | |
| GST Payable | 234.00 | 243.00 |
| TDS Payable | - | 81.73 |
| (b) Other Payable | | |
| Advance against Land & Flat | 201,510.00 | 161,000.00 |
| | 201,744.00 | 161,324.73 |

## 5) SHORT TERM PROVISIONS

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| (a) Auditor's Remuneration Payable | 300.00 | 300.00 |
| (b) Secretial Fees Payable | - | 30.00 |
| (c) Provision for Income Tax (Net of Advance Income Tax / TDS) | 110.92 | - |
| | 410.92 | 330.00 |



## 6) NON-CURRENT INVESTMENTS : (LONG TERM : AT COST LESS PROVISION FOR OTHER THAN TEMPORARY DIMINIUTION)

| Particulars | Face Value (Rs.) | Figures as at 31.03.2024 Quantity (Nos.) | Figures as at 31.03.2024 Amount (Rs '00) | Figures as at 31.03.2023 Quantity (Nos.) | Figures as at 31.03.2023 Amount (Rs '00) |
|---|---|---|---|---|---|
| **(I) TRADE INVESTMENT** | | | | | |
| **Investment in Equity Instruments - Fully Paid Up** | | | | | |
| **Equity Shares - Unquoted** | | | | | |
| Apex Horticulture Pvt Ltd. | 10 | 22,500 | 74,889.60 | 22,500 | 58,243.01 |
| Hamlyn Plydecor Pvt Ltd. | 10 | 31,000 | 1,550.00 | 31,000 | 1,550.00 |
| Panchmukhi Inn Pvt Ltd. | 10 | 70,000 | 17,500.00 | 70,000 | 17,500.00 |
| **Total : - (I)** | | | **93,939.60** | | **77,293.01** |
| **(II) NON-TRADE INVESTMENT** | | | | | |
| **Investment in Immovable Property** | | | | | |
| Land at Kishanganj, Faringola | | | 110,290.49 | | 110,290.49 |
| Land at Hyderabad | | | 14,631.66 | | 14,631.66 |
| **Total : - (II)** | | | **124,922.15** | | **124,922.15** |
| **(II) NON-TRADE INVESTMENT** | | | | | |
| **Investment in Partnership Firm** | | | | | |
| Merlin Ganges Projects | | | 47,616.71 | | 33,994.24 |
| Premium Paid For Merlin Ganges Projects | | | 152,696.36 | | 152,696.36 |
| **Total : - (III)** | | | **200,313.07** | | **186,690.60** |
| **Total : - ( I to III )** | | | **419,174.83** | | **388,905.76** |

## 7) LONG TERM LOANS AND ADVANCES

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| **Unsecured Considered Good** | | |
| (a) **Capital Advances :** | | |
| Vansh Vanijya Pvt Ltd. (For Land) | 10,000.00 | 10,000.00 |
| | **10,000.00** | **10,000.00** |

## 8) CASH AND CASH EQUIVALENTS

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| (a) Cash on Hand | 2,325.44 | 2,420.94 |
| (b) Balances with Bank : | | |
| - in Current Account | 15,654.10 | 4,278.33 |
| - in Deposit Account | - | 75,000.00 |
| | **17,979.54** | **81,699.27** |



## 9) SHORT TERM LOANS AND ADVANCES

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| **Unsecured Considered Good** | | |
| (a) Capital Advances | | |
| Aarti Ganga Constructions Pvt Ltd | 313,860.96 | 393,611.26 |
| (b) Loan to Others | | |
| Saburi Engineered Wood Panels Pvt. Ltd | 221,889.03 | - |
| (c) Others Receivables | | |
| Neha Dealcom LLP | - | 52.61 |
| Advance Income Tax / TDS (Net of Provision) (A.Y. 2023-24) | - | (31.96) |
| Advance Income Tax / TDS (Net of Provision) (A.Y. 2020-21) | - | 1,799.05 |
| | **535,749.99** | **395,430.97** |

## 10) OTHER CURRENT ASSETS

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| (a) **Others Current Assets :** | | |
| Accrued Interest on Fixed Deposit | - | 407.76 |
| | **-** | **407.76** |

## 11) CONTINGENT LIABILITY & COMMITMENTS

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| (i) Contingent Liabilities | - | - |
| (ii) Commitments | - | - |
| | - | - |

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## 12) REVENUE FROM OPERATIONS

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| Revenue from operation | | - |
| Sales | - | - |
| | - | - |

## 13) OTHER INCOME

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| Interest Income | | |
| -On Fixed Deposit with banks | 2,035.01 | 1,558.42 |
| -On Loan | 6,543.37 | - |
| -On I.T. Refund | 107.94 | - |
| Profit From Merlin Ganges Projects | 13,622.47 | 3,208.70 |
| Leave & License Fees | 16,200.00 | 16,200.00 |
| Profit on Sale of Flat | 21,803.70 | - |
| | **60,312.49** | **20,967.13** |

## 14) EMPLOYEE BENEFIT EXPENSES

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| | - | - |
| | - | - |

## 15) FINANCE COST

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| Interest on Loan | - | 291.20 |
| Interest on TDS | 0.87 | 1.23 |
| | **0.87** | **292.43** |

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## 16) OTHER EXPENSES

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| Bank Charges | 529.51 | 24.19 |
| Filing Fees | 135.00 | 100.00 |
| General Expenses | 9.00 | - |
| Rates & Taxes | 25.00 | 117.47 |
| Printing & Stationery | 65.50 | 41.10 |
| Office Rent | 400.00 | - |
| GST Paid | - | - |
| Secretial Fees | - | 30.00 |
| Auditor's Remuneration | | |
| - As Audit Fees | 300.00 | 300.00 |
| | 1,464.01 | 612.76 |

17) Based on the information available with the Company, there are no dues payable to parties covered under the "Micro, Small and Medium Enterprises Development Act, 2006". There is also no interest paid or payable to such enterprises.

## 18) EARNINGS PER SHARE:

| Particulars | Figures as at 31.03.2024 (Rs '00) | Figures as at 31.03.2023 (Rs '00) |
|---|---|---|
| Net Profit /(Loss) attributable to Equity Shareholders (Rs.) | 65,960.40 | 33,564.43 |
| Weighted average number of Equity Shares in issue | 863,000 | 863,000 |
| Basic / Diluted Earning per share of Rs.10/- each (in Rs.) | 7.64 | 3.89 |

The company does not have any potential dilutive Equity shares. Consequently, the basic and diluted Earnings per share of the company remains same.

## 19) PAYMENT TO THE AUDITOR :

| Particulars | Figures as at 31.03.2024 (Rs '00) |
|---|---|
| a) Auditor Fees | 300.00 |
| b) For other services | - |
| c) For reimbursement of expenses, | - |

## 20) PRIOR PERIOD ITEMS : NIL

## 21) RELATED PARTY DISCLOSURES AS REQUIED BY AS 18 NOTIFIED UNDER SECTION 133 OF COMPANY ACT 2013. :

a) Key management personnel:
Mr. Rajendra Kumar Munka
Mrs. Sunita Munka

b) Relatives of Key management personnel:
NIL

c) Enterprises where key management personnel have significant influence: (where transactions have taken place)
NIL

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d) Associates :
NIL

e) Related party relationship in terms of AS-18-"Related Party Disclosures" have been identified by the management and relied upon by the Auditors. There are no related parties where control exists in terms of AS-18.

f) The following transactions were carried out with the related parties in the ordinary course of business:

| Nature of transaction | Key management Personnel | | Relatives of Key Management Personnel | | Enterprises where key management personnel have significant influence | | Associates | |
|---|---|---|---|---|---|---|---|---|
| | 2023-24 | 2022-23 | 2023-24 | 2022-23 | 2023-24 | 2022-23 | 2023-24 | 2022-23 |
| **EXPENDITURE** | - | | | | | | | |
| **Interest on Loan** | | | | | | | | |
| Sunita Munka | - | 291.20 | - | - | - | - | - | - |
| **INCOME** | | | | | | | | |
| **Interest on Loan** | | | | | | | | |
| Subuti Engineered Wood Panels Pvt. Ltd | - | - | - | - | 6,543.37 | - | - | - |
| **Unsecured Loan accepted** | | | | | | | | |
| **During the year** | | | | | | | | |
| Sunita Munka | - | 8,000.00 | - | - | - | - | - | - |
| **Unsecured Loan repaid** | | | | | | | | |
| **During the year** | | | | | | | | |
| Sunita Munka | - | 8,262.08 | - | - | - | - | - | - |
| **Loan & Advances** | | | | | | | | |
| **Given During the year** | | | | | | | | |
| Subuti Engineered Wood Panels Pvt. Ltd | - | - | - | - | 216,000 | - | - | - |
| **Balance as at the year end (Dr) (including interest)** | - | | - | - | - | - | - | - |
| Subuti Engineered Wood Panels Pvt. | - | - | - | - | 221,889 | - | - | - |

## 22) Analytical Ratios:

| Ratio | Numerator | Denominator | Current Period | Previous Period | % Variance | Reason for variance more than 25% |
|---|---|---|---|---|---|---|
| Current Ratio | Current Assets | Current Liabilities | 2.74 | 2.95 | 7.12% | N/A |
| Debt-Equity Ratio | Total debt | Shareholder's Equity | N/A | N/A | N/A | N/A |
| Debt-Service Coverage Ratio | Net Operating Income (PBDIT) | Debt Service (Interest Expenses) | N/A | N/A | N/A | N/A |
| Return on Equity Ratio | PAT | Average Shareholder's Equity | 0.09 | 0.05 | 80.00% | Due to increase in profit |
| Inventory turnover Ratio | Cost of Goods Sold | Average Inventory | N/A | N/A | N/A | N/A |
| Trade Receivables turnover Ratio | Net Credit Sales (Income from Services) | Average Trade Receivable | N/A | N/A | N/A | N/A |
| Trade Payable turnover ratio | Net Credit Purchase (Operating Expenses) | Average Trade Payables | N/A | N/A | N/A | N/A |
| Net capital turnover ratio | Net Sales / Revenue | Working Capital | N/A | N/A | N/A | N/A |
| Net profit Ratio | PAT | Total Revenue | 4.18 | 2.86 | 46.15% | Due to increase in profit |
| Return on Capital employed | EBIT | Average Capital Employed | 0.08 | 0.03 | 166.67% | Due to increase in profit |
| Return on investment | Net Profit after Tax | Average Shareholders Fund | 0.09 | 0.05 | 80.00% | Due to increase in profit |

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**23) Additional Regulatory Information as required by Para Y of Part - I to Schedule III to the Companies Act, 2013:**

(i) The title deeds of the Immovable Property (other than properties where the company is the lessee and the lease arrangements are duly executed in favour of the lessee) are held in the name of the Company. Accordingly, disclosures as required under this para is not applicable.

(ii) The company has not revalued its Property, Plant and Equipment during the year. Accordingly disclosures as required under this para is not applicable.

(iii) The company has not granted the loans or advances in the nature of loan to promoters, directors, KMP and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, which are repayable on demand or without specifying any terms or period of repayment during the curent and the previous year.

(iv) The Company does not have any capital work in progress in current as well as previous year. Accordingly, disclosure under this para is not applicable.

(v) The company does not have any intangible asset under development. Accordingly disclosure under this para is not applicable.

(vi) There is no proceedings been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the Rules made thereunder.

(vii) The company does not have any borrowings from banks or financial institutions on the basis of security of current assets.

(viii) The company has not been declared as wilful defaulter by any bank or financial institution or other lender. Accordingly disclosures under this para is not applicable.

(ix) The Company does not have any transaction with companies struck off U/s 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(x) The Company is not required to register charges or satisfaction of charges with the Registrar of Companies

(xi) The company does not have any subsidiary and accordingly compliance with 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 is not applicable.

(xii) No Scheme of Arrangements has been approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 during the year. Accordingly disclosures under this para is not applicable.

(xiii) (A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
(i) 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
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The Company has 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:
(i) 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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xiv) The Company is not covered under Section 135 of the Companies Act, 2013. Accordingly disclosures in regard to CSR activities is not applicable.

AGRAWAL MANISH & CO. KOLKATA CHARTERED ACCOUNTANTS

**24) Additional Regulatory Information as required by Para 5 (ix) to (xi) of Part - II to Schedule III to the Companies Act, 2013:**

(i) There are no transactions not recorded in the books of accounts that has been surrendered or disclosed as income in the books of account during the year in the tax assessment under the Income Tax Act, 1961.

(ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the current and previous year and therefore, the disclosures as sought is not applicable.

**25) Transactions In Foreign Currency :**

(a) CIF Value of Imports – Nil (P. Y. Nil)
(b) Earnings in Foreign Currency - Nil (P. Y. Nil)
(c) Expenditure in Foreign Currency - Nil (P.Y. Nil)

**26)** All amounts appearing in the financial statements are in ₹ hundreds('00), unless otherwise specified.

**27)** Previous Year figures have been regroupped or rearranged wherever necessary to conform to current presentation..

**In terms of our report of even date**
**For Agrawal Manish & Co.**
Chartered Accountants
Firm Registration No.: 323190E

**Devanshu Agarwal**
**Partner**
Membership No. 316709

Place : Kolkata
Dated : 20/08/2024
UDIN : 24316709BKFNOM2012

**For and on behalf of the Board of Directors of the Company**

**Sunita Munka**
**Director (DIN : 00473173)**

**Rajendra Kumar Munka**
**Director (DIN : 00458930)**

## MUNKA TRADECOMM PRIVATE LIMITED

### BALANCE SHEET ITEMS AS ON 31ST MARCH 2024.

| | | |
|---|---|---|
| **OTHER CURRENT LIABILITIES** | | |
| **Advance against Flat & Land** | | |
| **Advance for Flat No. 101 Ultadanga** | | |
| Gourav Agarwal | 1,300,000.00 | |
| Nidhi Rungta Sarla Rungta | 551,000.00 | |
| Padma Devi Agarwal | 300,000.00 | |
| **Advance for Flat No. 302 Ultadanga** | | |
| Madhu Sudan Soni | 3,500,000.00 | |
| **Advance for Flat No. 402 Ultadanga** | | |
| Anju Jaiswal | 1,000,000.00 | |
| Anshu Shaw | 1,000,000.00 | |
| **Advance for Hyderabad Land** | | |
| Dhruvi Vijay Shah | 3,750,000.00 | |
| Sneha V Shah | 3,750,000.00 | |
| Sai Balaji Developers | 5,000,000.00 | 20,151,000.00 |
| **CASH AND CASH EQUIVALENTS** | | |
| Balance with Banks in Current Account : | | |
| Bandhan Bank Ltd. | 1,489,166.92 | |
| HDFC Bank Ltd. | 76,242.94 | 1,565,409.86 |

