

# MEGA E-SOLUTIONS PRIVATE LIMITED

CIN - U72200WB2012PTC175302

70, Lake East Sixth Road, Ground Floor, Santoshpur, Kolkata - 700075  
AUDITED BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	Note No.	Figures as on 31.03.2025 (Rs in hundreds)	Figures as on 31.03.2024 (Rs in hundreds)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	2,000.00	2,000.00
(b) Reserves and Surplus	2	-1,57,704.22	-1,19,329.66
<b>(2) Non Current Liabilities</b>			
(a) Deferred Tax Liabilities (Net)	5	128.44	57.67
<b>(3) Current Liabilities</b>			
(a) Trade Payables	3	1,07,826.82	94,236.80
(b) Other Current Liabilities	4	3,21,461.02	2,10,557.19
(c) Short Term Provisions	6	1,530.87	1,135.09
<b>Total Equity &amp; Liabilities</b>		<b>2,75,242.95</b>	<b>1,88,657.10</b>
<b>II. ASSETS</b>			
<b>(1) Non Current Assets</b>			
<b>(a) Property Plant &amp; Equipment</b>			
(i) Tangible Assets	7	4,695.25	14.87
(ii) Intangible Assets - Development Rights	7	1,04,016.98	
<b>(2) Current Assets</b>			
(a) Inventories	8	1,10,847.26	1,24,578.80
(b) Trade Receivables	9	1,949.89	1,949.89
(c) Cash and Cash Equivalents	10	1,628.89	1,763.54
(d) Short Term Loans and Advances	11	52,050.00	60,350.00
(e) Other Current Assets	12	54.68	0.00
<b>Total Assets</b>		<b>2,75,242.95</b>	<b>1,88,657.10</b>

## NOTES TO ACCOUNTS

18

Notes referred to above and notes attached thereto form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date

For SRIVASTAVA & ASSOCIATES

Chartered Accountants

FPA No : 322407E

Ankush Srivastava (M.No: 306422)

(Proprietor)

UDIN: 25306422BMHXP17090

For MEGA E-SOLUTIONS PRIVATE LIMITED

(Avijit Naskar)  
Director  
(DIN: 00623167)

(Mrinmayee Naskar)  
Director  
(DIN: 00609923)

Place: KOLKATA

Date : 25/09/2024

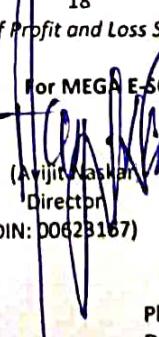
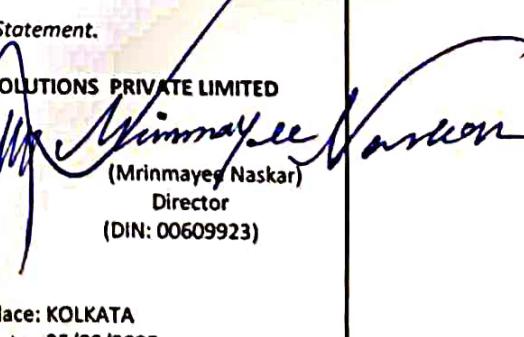


**MEGA E-SOLUTIONS PRIVATE LIMITED**

CIN - U72200WB2012PTC175302

70, Lake East Sixth Road, Ground Floor, Santoshpur, Kolkata - 700075

**AUDITED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

S.No	Particulars	Note No.	Figures for the period ended 31.03.2025	Figures for the period ended 31.03.2024
I	Revenue from Operations	13	(Rs in hundreds) 0.00	(Rs in hundreds) 0.00
ii	Other Incomes	14	546.75	8,440.65
III	<b>Total Revenue (I+II)</b>		<b>546.75</b>	<b>8,440.65</b>
IV	<b>Expenses:</b>			
	Cost of consumption	15A & 15B	33,013.17	1,728.09
	Depreciation & Amortization	7	1,034.62	
	Finance Charges	16	107.80	13,614.97
	Other Expenses	17	4,694.94	7,383.39
	<b>Total Expenses (IV)</b>		<b>38,850.54</b>	<b>22,726.44</b>
V	<b>Profit before Exceptional and Extra Ordinary Items and Tax</b>		<b>-38,303.79</b>	<b>-14,285.79</b>
VI	Exceptional items			
VII	<b>Profit before extra ordinary items and tax (V-VI)</b>		<b>-38,303.79</b>	<b>-14,285.79</b>
VIII	Extra Ordinary items			
IX	<b>Profit before Tax (VII-VIII)</b>		<b>-38,303.79</b>	<b>-14,285.79</b>
X	<b>Tax Expense:</b>			
	(1) Provision for Current Tax			
	(2) Provision for Deferred Tax Liability / (Assets)		70.77	6.35
XI	<b>Profit/(Loss) for the period from Continuing Operations</b>		<b>-38,374.56</b>	<b>-14,292.14</b>
XII	Profit /(Loss) from Discontinuing operations			
XIII	Tax Expense of Discontinuing operations			
XIV	<b>Profit /(Loss) from Discontinuing operations after Tax (XII-XIII)</b>			
XV	<b>Profit/(Loss) for the period (XI + XIV)</b>		<b>-38,374.56</b>	<b>-14,292.14</b>
XVI	Earnings per Equity Share:			
	(1) Basic		(191.87)	(71.46)
	(2) Diluted		(191.87)	(71.46)
<b>NOTES TO ACCOUNTS</b>				
Notes referred to above and notes attached thereto form an integral part of Profit and Loss Statement.				
This is the Profit and Loss Statement referred to in our Report of even date				
<b>For MEGA E-SOLUTIONS PRIVATE LIMITED</b>  <b>For MEGA E-SOLUTIONS PRIVATE LIMITED</b> (Avijit Naskar) Director (DIN: 00628167)  <b>For MEGA E-SOLUTIONS PRIVATE LIMITED</b> (Mrinmayee Naskar) Director (DIN: 00609923)  Place: KOLKATA Date : 25/09/2025				
Ankush Srivastava (M.No: 306422) (Proprietor) UDIN: 25306422BMHXF17090				



**MEGA E-SOLUTIONS PRIVATE LIMITED**

**CIN - U72200WB2012PTC175302**

**Schedules forming Integral Part of the Balance Sheet as at 31st March, 2025**

**Note 1 Share Capital**

S. No	Particulars	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
1	<b>AUTHORIZED CAPITAL</b> 2,50,000 Equity Shares of Rs 10/- each	25,000.00	25,000.00
		25,000.00	25,000.00
2	<b>ISSUED, SUBSCRIBED AND PAID UP CAPITAL</b> 20,000 Equity Shares of Rs 10/- each fully paid Paid up Share Capital by allotment	2,000.00	2,000.00
	<b>Total in Rs.</b>	2,000.00	2,000.00

**NOTES:**

1.1	<b>Movement of Equity Share Capital</b>	Nos.	Nos.
	Number of Paid up Equity Shares at the beginning of the period	20,000.00	20,000.00
	Add: Fresh Allotment of Equity Shares during the period		
	Number of Paid up Equity Shares at the end of the period	20,000.00	20,000.00

**1.2 The details of Shareholders holding more than 5% shares**

	Name of Shareholders	Nos.	% Held	Nos.	% Held
1	Jay Ram Naskar	5000	25%	5000	25%
2	Avijit Naskar	5000	25%	5000	25%
3	Bani Naskar	5000	25%	5000	25%
4	Mrinmayee Naskar	5000	25%	5000	25%

1.3 The ordinary shares of the company, having par value of Rs 10.00 per share , rank *pari passu* in all respects including voting rights and entitlement to dividend.

**Note 2 Reserves & Surplus**

S. No	Particulars	Rs	
		As at 31-03-2025	As at 31-03-2024
1	Balance brought forward from Previous year	-1,19,329.66	-84,514.02
2	Add: Profit / (Loss) for the Period	-38,374.56	-34,815.63
	<b>Balance carried over to Balance Sheet</b>	<b>-1,57,704.22</b>	<b>-1,19,329.66</b>



**MEGA E-SOLUTIONS PRIVATE LIMITED**  
**CIN - U72200WB2012PTC175302**

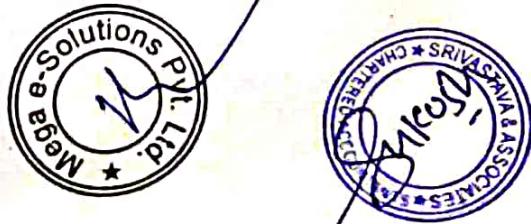
**Schedules forming Integral Part of the Balance Sheet as at 31st March, 2025**

<b>Note 3 Trade Payable</b>		(Rs in hundreds)	(Rs in hundreds)
S. No	Particulars	<u>As at 31-03-2025</u>	<u>As at 31-03-2024</u>
1	i) Total Outstanding Dues of Micro Enterprises and Small Enterprises ii) Total Outstanding Dues to Related Parties iii) Total Dues of creditors other than Micro Enterprises and Small Enterprises <b>TOTAL (in Rs)</b>	1,07,826.82	94,236.80
	<b>Total (in Rs)</b>	<b>1,07,826.82</b>	<b>94,236.80</b>

<b>Note 4 Other Current Liabilities</b>		(Rs in hundreds)	(Rs in hundreds)
S. No	Particulars	<u>As at 31-03-2025</u>	<u>As at 31-03-2024</u>
1	Advance from Customer	1,00,799.72	-
2	Audit Fees payable	150.00	
3	Inter Entity Payable	2,18,495.45	2,06,625.35
4	Other Payables	2,015.85	3,931.84
	<b>Total (in Rs)</b>	<b>3,21,461.02</b>	<b>2,10,557.19</b>

<b>Note 5 Deferred Tax Asset / Liability</b>		(Rs in hundreds)	(Rs in hundreds)
S. No	Particulars	<u>As at 31-03-2025</u>	<u>As at 31-03-2024</u>
1	Opening Balance of Deferred Tax liability / (Assets)	57.67	51.33
2	Add: Deferred Tax liability/(Assets) created	70.77	6.35
<b>Closing Balance of Deferred Tax liability / (Assets)</b>		<b>128.44</b>	<b>57.67</b>

<b>Note 6 Short Term Provisions</b>		(Rs in hundreds)	(Rs in hundreds)
S. No	Particulars	<u>As at 31-03-2025</u>	<u>As at 31-03-2024</u>
1	Other Short Term Provision	1,530.87	1,135.09
	<b>Total (in Rs)</b>	<b>1,530.87</b>	<b>1,135.09</b>



**MEGA E-SOLUTIONS PRIVATE LIMITED**  
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**Schedules forming Integral Part of the Balance Sheet as at 31st March, 2025**

**Note 8 Inventories**

S. No	Particulars	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
1	Work in Progress	1,10,847.26	1,24,578.80
	<b>Total (In Rs)</b>	<b>1,10,847.26</b>	<b>1,24,578.80</b>

Note 9	TRADE RECEIVABLE	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
	<b>Over Six Months:</b>		
a)	From Related Parties		
i)	Secured Considered Good		
ii)	Unsecured, Considered Good		
iii)	Unsecured, Considered Doubtful	1,949.89	
b)	From Others		
i)	Secured Considered Good		
ii)	Unsecured, Considered Good		
iii)	Unsecured, Considered Doubtful		
	<b>Other Debts :</b>		
a)	From Related Parties		
i)	Secured Considered Good		
ii)	Unsecured, Considered Good		
iii)	Unsecured, Considered Doubtful		
b)	From Others		
i)	Secured Considered Good		
ii)	Unsecured, Considered Good		
ii)	Unsecured, Considered Doubtful		1,949.89
Less :	Provision for Doubtful Debts		
<b>TOTAL</b>		<b>1,949.89</b>	<b>1,949.89</b>

**Note 10 Cash & Cash Equivalent**

S. No	Particulars	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
1	<u>Cash In Hand</u>		
	Cash Balance	483.40	1,698.40
	<b>Sub Total (A)</b>	<b>483.40</b>	<b>1,698.40</b>
2	<u>Cash at Bank</u>		
		1,145.49	65.14
	<b>Sub Total (B)</b>	<b>1,145.49</b>	<b>65.14</b>
	<b>Total (A+B)</b>	<b>1,628.89</b>	<b>1,763.54</b>

**Note 11 Short Term Loans and Advances**

S. No	Particulars	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
1	Loans and Advances	52,050.00	60,350.00
	<b>Total (In Rs)</b>	<b>52,050.00</b>	<b>60,350.00</b>

**Note 12 Other Current Assets**

S. No	Particulars	(Rs in hundreds)	
		As at 31-03-2025	As at 31-03-2024
1	Tax Deduction at Source	54.68	0.00
	<b>Total (In Rs)</b>	<b>54.68</b>	<b>0.00</b>



**MEGA E-SOLUTIONS PRIVATE LIMITED**

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**Schedules forming Integral Part of the Profit & Loss Statement for the year ended 31st March, 2025**

<b>Note 13 Revenue from Operations</b>		<b>(Rs in hundreds)</b>	<b>(Rs in hundreds)</b>
<b>S. No</b>	<b>Particulars</b>	<b>For the Year ended 31-03-2025</b>	<b>For the Year ended 31-03-2024</b>
1	Sales (Net)	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>

<b>Note 14 Other Income</b>		<b>(Rs in hundreds)</b>	<b>(Rs in hundreds)</b>
<b>S. No</b>	<b>Particulars</b>	<b>For the Year ended 31-03-2025</b>	<b>For the Year ended 31-03-2024</b>
1	Interest on Bank Deposits	546.75	
2	Miscellaneous Income	0.00	179.85
3	Liabilities no longer required	0.00	8,260.80
	<b>Total</b>	<b>546.75</b>	<b>8,440.65</b>

<b>Note 15A Cost of Purchase and Material Consumed</b>		<b>(Rs in hundreds)</b>	<b>(Rs in hundreds)</b>
<b>S. No</b>	<b>Particulars</b>	<b>For the Year ended 31-03-2025</b>	<b>For the Year ended 31-03-2024</b>
1	<b>Opening Stock</b>	29,935.00	4,175.85
2	<b>Purchase of Raw Materials &amp; Stores</b>	17,146.10	0.00
	General Materials		0.00
	Colour Material		0.00
	Electrical Materials		0.00
	Hardware & Paint Materials		0.00
	Plywood		0.00
	Sand		0.00
	Grill		8,636.06
	Consumables	47,081.10	12,811.91
3	<b>Direct Expenses</b>		
		18,736.58	114.60
4	<b>Less: Closing Stock</b>	0.00	18,851.18
		44,941.60	29,935.00
	<b>Total (in Rs)</b>	<b>2,139.50</b>	<b>1,728.09</b>

<b>Note 15B Work in Progress consumed</b>		<b>(Rs in hundreds)</b>	<b>(Rs in hundreds)</b>
<b>S. No</b>	<b>Particulars</b>	<b>For the Year ended 31-03-2025</b>	<b>For the Year ended 31-03-2024</b>
1	Opening Stock	94,643.80	
2	Cost of Purchases		1,09,553.22
3	<b>Add: Direct Expenses:</b>		
	False Ceiling Work	0.00	141.90
	Land Surveyor Expenses	175.00	175.00
	Stamp Duty Charges	1,960.53	5,297.18
4	Less: Closing Stock	65,905.66	94,643.80
	<b>Total (in Rs)</b>	<b>30,873.67</b>	<b>20,523.50</b>

<b>Note 16 Finance Charges</b>		<b>(Rs in hundreds)</b>	<b>(Rs in hundreds)</b>
<b>S. No</b>	<b>Particulars</b>	<b>For the Year ended 31-03-2025</b>	<b>For the Year ended 31-03-2024</b>
1	Interest on Secured Loan		
2	Interest on TDS	107.80	5,354.17
3	Other Charges		
	<b>Total (in Rs)</b>	<b>107.80</b>	<b>8,260.80</b>
			<b>13,614.97</b>



**MEGA E-SOLUTIONS PRIVATE LIMITED**  
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**Schedules forming Integral Part of the Profit & Loss Statement for the year ended 31st March, 2025**

**Note 17 Other Expenses**

S. No	Particulars	(Rs in hundreds)	
		For the Year ended 31-03-2025	For the Year ended 31-03-2024
1	Advertisement Expenses	920.00	
2	Audit Fees	150.00	150.00
3	Bank Charges	145.65	69.50
4	Web Development Charges	30.00	30.00
5	Telephone & Broad Band Service Charges	151.19	0.00
6	Travelling Expenses	546.56	160.47
7	Domain renewal charges	11.00	12.00
8	Printing & Stationery	123.20	530.00
9	Professional Fees	666.60	1,180.00
10	General Charges		682.53
11	Power & Fuel	1,139.02	602.30
12	Subscription Charges		60.00
13	Site Expenses		1,953.20
14	Interest on TDS		8.86
15	Late fees	20.00	382.49
16	Filing Fees	735.00	1,337.00
17	Annual Maintenance Contract		200.00
18	Profession Tax (E.C)	25.00	25.00
19	Rates & Taxes	16.90	0.00
20	Round off	14.83	0.04
	<b>Sub Total (a)</b>	<b>4,694.94</b>	<b>7,383.39</b>



**MEGA E-SOLUTIONS PRIVATE LIMITED**  
CIN - U72200WB2012PTC175302

**SCHEDULE OF PROPERTY PLANT & EQUIPMENT AS AT 31ST MARCH 2025**

**Note: 7**

(In hundreds)

S.No	Particulars	Gross Block		Depreciation				Net Block
		Value at the beginning of the year	Addition during the year	Deduct on during the year	Value at the end of the Year	Accumulated Dep at the beginning of the Year	Fresh Dep at the end during the Year	
<b>1 Tangible Assets</b>								
Air Conditioner	327.00				327.00	319.32	0.00	319.32
Computer	523.55				523.55	523.55	0.00	523.55
Office Equipments	304.90				304.90	297.70	0.00	297.70
Elevator		5,715.00			5,715.00	1,034.62	1,034.62	4,680.38
<b>Sub-Total (A)</b>	<b>1,155.45</b>				<b>5,715.00</b>	<b>6,870.45</b>	<b>1,140.58</b>	<b>2,175.20</b>
<b>Previous Year</b>	<b>1,155.45</b>				<b>0.00</b>	<b>6,870.45</b>	<b>1,140.58</b>	<b>4,695.25</b>
								<b>14.87</b>
<b>2 Intangible Assets</b>								
Development Rights	0.00	1,04,016.98	-	1,04,016.98	0.00	0.00	0.00	1,04,016.98
<b>SUB TOTAL (B)</b>	<b>0</b>	<b>1,04,016.98</b>		<b>1,04,016.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,04,016.98</b>
Previous Year	0	0.00	-	0.00	0.00	0.00	0.00	0.00
<b>TOTAL (A)+(B)</b>	<b>1,155.45</b>	<b>1,09,731.98</b>	<b>0.00</b>	<b>1,10,887.43</b>	<b>1,140.58</b>	<b>1,034.62</b>	<b>2,175.20</b>	<b>1,08,712.23</b>
<b>Previous Year</b>	<b>0</b>	<b>0.00</b>		<b>6,870.45</b>	<b>1,140.58</b>	<b>0.00</b>	<b>1,140.58</b>	<b>5,729.87</b>
								<b>14.87</b>
								<b>5,729.87</b>



# MEGA E-SOLUTIONS PRIVATE LIMITED

Note No: 18

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### NOTE ON SIGNIFICANT ACCOUNTING POLICIES

#### 1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial statements have been prepared to comply in all material respects with the notified Accounting Standards under Section 133 of the Companies Act, 2013 read with by Companies (Accounts) Rules 2021 as amended till date. The financial Statements have been prepared under the historical cost convention. The company follows mercantile system of accounting and recognizes income and expenditure on an accrual basis except those with significant uncertainties. The accounting policies have been consistently applied by the Company.

#### 2. USE OF ESTIMATES

The preparation of financial Statements in conformity with the Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates and differences between actual results and estimates are recognized in the periods in which the results are known to materialize.

#### 3. PROPERTY PLANT & EQUIPMENT

Property, Plant & Equipment are stated at Cost less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement and put to use and attributable to Property Plant & Equipment are capitalized.



#### **4. DEPRECIATION AND AMORTIZATION**

Depreciation on Property Plant & Equipment are provided to the extent of depreciable amount on Written Down Value (WDV) method. Depreciation is provided based on useful life of the Assets as prescribed in schedule II to the Companies Act, 2013.

#### **5. IMPAIRMENT OF ASSETS**

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to the Profit & loss account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

#### **6. REVENUE RECOGNITION**

- (i) Revenues from services are recognized when such services are rendered as per contract terms and no significant uncertainties exist about the ultimate collection.
- (ii) Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

#### **7. CURRENT TAX**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of Income tax Act, 1961.

#### **8. DEFERRED TAX**

Deferred Tax resulting from "Timing Differences" between books and Taxable profits is recognized using the tax rates and laws have been enacted or substantially enacted on the Balance Sheet date. As a matter of prudence, deferred tax assets are recognized only to the extent that there is deferred tax liability on account of such timing difference.



## 9. EARNINGS PER SHARE

Earnings per share is calculated by dividing the net profit or loss for the year after prior period adjustments attributable to shareholders by the weighted average number of Equity shares outstanding during the year.

## 10. EMPLOYEE BENEFITS

- (i) Short Term Employee benefits are recognized as an expense at the amount in the Profit & Loss Statement of the year in which the related service is rendered.
- (ii) Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss Statement for the year in which the Employee has rendered services.

## 11. BORROWING COSTS

Borrowing Costs that are attributable to the acquisition of qualifying assets, if any, are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit & Loss Statement.

## 12. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

As per AS-29, "Provisions, Contingent Liabilities and Contingent Assets", the company recognizes provisions only where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past events and the same is reviewed at each Balance Sheet date. Contingent Liabilities are generally not provided for in the accounts and are shown separately in the Notes on Accounts. Contingent Assets are neither recognized nor disclosed in the financial statements since this may result in the recognition of Income that may never be realized. The management of the Company does not anticipate any contingent liability having material effect on the position stated in the Balance Sheet as the year ended March 31, 2025.

13. Accounting principles not referred hereto are consistent with the generally accepted accounting principles.



## **14. Segment Reporting:**

The Company has identified business segments as its primary reporting format in accordance with AS 17 – "Segment Reporting". The business segments considered for disclosure are as under:

- 1. Real Estate Development** – Development and sale of residential and commercial units.
- 2. Interior Decoration Services** – Providing interior furnishing and decoration services to customers who have purchased units from the Company.

The accounting policies of the segments are the same as those followed by the Company. Segment revenue, results, assets and liabilities include amounts identifiable to each segment and amounts allocated on a reasonable basis. Common costs, which are not allocable to specific segments, have been shown under "Un-allocable".

### **A. Primary Segment Information (Business Segments)**

#### **1. Segment Revenue**

<b>Particulars</b>	<b>Real Estate</b>	<b>Interior Decoration</b>	<b>Total</b>
External Revenue	Nil	Nil	Nil
Inter segment Revenue	Nil	Nil	Nil
Total Segment Revenue	Nil	Nil	Nil

#### **2. Segment Results**

<b>Particulars</b>	<b>Real Estate</b>	<b>Interior Decoration</b>	<b>Un Allocable</b>	<b>Total</b>
Segment Profit/(Loss)	(31,00,579.74)	(7,73,694.34)		(38,74,274.08)
<b>Add/Less:</b>				
Interest Expense			(10,780.00)	(10,780.00)
Non-Operating Income		54,675.00		54,675.00
Profit before Tax	(31,00,579.74)	(7,19,019.34)	(10,780.00)	(38,30,379.08)



### 3. Segment Assets & Liabilities

Particulars	Real Estate	Interior Decoration	Un-allocable	Total
Segment Assets	97,60,565.57	68,92,505.81		1,66,53,071.38
Segment Liabilities	3,23,87,325.21	1,06,94,546.74		4,30,81,871.95

### 4. Other Segment Information

Particulars	Real Estate	Interior Decoration	Un-allocable	Total
Capital Expenditure	5,71,500.00	--	--	5,71,500.00
Depreciation & Amortization	1,03,462.23	--	--	1,03,462.23
Non-Cash Expenses other than Depreciation (e.g., Provision for doubtful debts)	--	--	--	--



## Clarification Notes

### 1. Identification of Segments

The business segments have been identified taking into account the nature of activities, the products/services offered, and the internal management reporting structure.

### 2. Revenue Recognition

- o Real Estate: In accordance with AS 9, revenue is recognized on transfer of significant risks and rewards (i.e., when the sale deed/registration/agreement conditions are fulfilled as per management policy).
- o Interior Decoration: Revenue is recognized based on completion of services as per AS 9.

### 3. Inter-Segment Transactions

There are no inter-segment transfers since interior decoration services are directly rendered to external customers.

### 4. Un-allocable Items

Includes corporate assets (e.g., cash, head-office fixed assets), corporate liabilities, income tax assets/liabilities, finance cost, and corporate overheads not attributable to individual segments



## 15. Trade Payables Ageing:

Ageing for trade payables outstanding as at March 31, 2025

Particulars	Outstanding for following periods from the due date of payment				
	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	Total
MSME					
Others	1,07,82,682.38				1,07,82,682.38
Disputed dues- MSME					
Disputed dues- Others					

Ageing for trade payables outstanding as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	Total
MSME					
Others	94,23,680.10				94,23,680.10
Disputed dues- MSME					
Disputed dues- Others					

## 16. Trade Receivables Ageing:

Aging for trade receivables outstanding as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade receivables - considered goods			1,94,989.00		1,94,989.00
Undisputed Trade receivables - considered doubt					
Disputed Trade receivables - considered goods					
Undisputed Trade receivables - considered doubt					



Aging for trade receivables outstanding as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade receivables - considered goods		1,94,989.00			1,94,989.00
Undisputed Trade receivables - considered doubt					
Disputed Trade receivables - considered goods					
Undisputed Trade receivables - considered doubt					

17. Payments to Auditors:

	For the Yr ended 31-03-2025	For the Yr ended 31-03-2024
Statutory Audit fees	15,000.00	15,000.00
<b>Total</b>	<b>15,000.00</b>	<b>15,000.00</b>

18. Earnings per Share:

	For the Yr ended 31-03-2025	For the Yr ended 31-03-2024
<b>Basic EPS:</b> Profit/(Loss) after Tax as per Statement of Profit & Loss	(38,37,455.73)	(14,29,213.75)
Weighted average No. of Equity shares subscribed (Basic)	20,000	20,000
<b>Basic EPS</b>	(191.87)	(71.46)
<b>Diluted EPS:</b> Profit/(Loss) after Tax as per Statement of Profit & Loss	(38,37,455.73)	(14,29,213.75)



**Aging for trade receivables outstanding as at March 31, 2024**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade receivables - considered goods		1,94,989.00			1,94,989.00
Undisputed Trade receivables - considered doubt					
Disputed Trade receivables - considered goods					
Undisputed Trade receivables - considered doubt					

**17. Payments to Auditors:**

	For the Yr ended 31-03-2025	For the Yr ended 31-03-2024
Statutory Audit fees	15,000.00	15,000.00
<b>Total</b>	<b>15,000.00</b>	<b>15,000.00</b>

**18. Earnings per Share:**

	For the Yr ended 31-03-2025	For the Yr ended 31-03-2024
<b>Basic EPS:</b> Profit/(Loss) after Tax as per Statement of Profit & Loss	(38,37,455.73)	(14,29,213.75)
Weighted average No. of Equity shares subscribed (Basic)	20,000	20,000
<b>Basic EPS</b>	<b>(191.87)</b>	<b>(71.46)</b>
<b>Diluted EPS:</b> Profit/(Loss) after Tax as per Statement of Profit & Loss	(38,37,455.73)	(14,29,213.75)



Weighted average No. of Equity shares subscribed (Diluted)	20,000	20,000
Add: Potential Equity Shares on account of conversion of ESOPs	Nil	Nil
Weighted Average No. of Equity shares Outstanding	20,000	20,000
<b>Diluted EPS</b>	(191.87)	(71.46)

#### 19. Earnings & Expenditure in Foreign Exchange:

- CIF Value of Imports during the year: NIL
- Expenditure in Foreign Currency: NIL
- Earnings in Foreign Currency : NIL

#### 20. Ratio Analysis

Particulars	Numerator	Denominator	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	Variance
1. Current ratio	Current Assets	Current Liabilities	0.39	0.62	(0.23)
2. Return on Equity Ratio	NP	Shareholders equity	0.25	0.12	0.13
3. Trade Receivables turnover ratio	Net Credit revenue from Operations or Total revenue from operations	Average Trade receivables	0.00	0.00	
4. Net capital turn turnover ratio	Net revenue from operations	Working Capital	0.15	0.07	0.08
5. Net profit ratio	NPAT	Revenue from operations	-		
6. Return on Capital employed	NPBITD	Capital Employed	0.24	0.12	0.12
7. Return on investment	NPBITD	Capital Employed	0.24	0.12	0.12



## 21. Other Notes:

- (a) Trade Receivables and Loans and Advances are subject to confirmation.
- (b) In absence of information regarding vendors covered under Micro, Small and Medium Enterprises Development Act, 2006 disclosure relating to amounts unpaid at the year-end together with interest paid/payable under this Act has not been given.
- (c) Cash and Bank Balances as on 31<sup>st</sup> March, 2025 have been accepted as certified by the Management.
- (d) For the purposes of computing Earnings per Share, Net Profit after Taxes and Excess/Short provision for taxes have been adjusted and considered accordingly.
- (e) In the opinion of the Directors of the Company, the Current Assets and Loans & Advances have a value on realization in the ordinary course of business at least equal to the amount at which the items are stated in the Balance Sheet.
- (f) There are no capital Commitments outstanding on the Balance Sheet date.

## 22. Events occurring after Balance Sheet date:

To the best of the knowledge of the Management, there are no events occurring after the Balance Sheet date that provide additional information materially affecting the determination of the amounts relating to the conditions existing at the Balance Sheet date that requires adjustment to the Assets and Liabilities of the Company.

23. Figures of the Previous year have been re grouped, reworked and re classified wherever necessary for classification.

24. Information pursuant to Schedule III of the Companies Act, 2013 are given to the extent they are applicable to the Company.



## 25. RELATED PARTY DISCLOSURES:

### Related Parties & Relationship

i. The List of Related Parties and nature of their relationship is furnished below-

Particulars	Nature of their Relationship
Shri Jay Ram Naskar	Director
Shri Avijit Naskar	Director
Smt Bani Naskar	Director
Smt Mrinmayee Naskar	Director

ii. Entities in which Directors are interested:

Megacity Apartments Pvt Ltd	Company under the same management
Megacity Services Pvt Ltd	Company under the same management
Deeshari Projects Pvt Ltd	Company under the same management
A.B Housing Development	Partnership Firm
Kalidasi Foundation Trust	Private Discretionary Trust

*In terms of our report of even date*

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

**For Srivastava & Associates.**

*Chartered Accountants*

(Firm Regn No. 328467E)

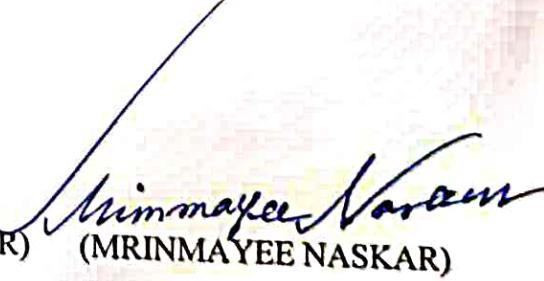
Director (Ankush Srivastava)  
Proprietor

Membership No: 306422

UDIN: 25306422BMHXTI7090



  
(AVIJIT NASKAR)  
(DIN: 00623167)

  
(MRINMAYEE NASKAR)  
(DIN: 00609923)



Place: Kolkata

Date: 25/09/2025