



Annual Report

For the Year Ended 31st March 2025

M/s. Silver Villa Realtors Private Limited
(Formerly Parakh Commotrade Private Limited)

P-890, Block-A, Lake Town

Kolkata-700089

By

M/S N.K. Ray Choudhury & Associates

SIDCO, Global Tower, CN Block

8/2, Sector – V, Room No. 801

Salt lake, Kolkata-700091

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SILVER VILLA REALTORS PRIVATE LIMITED

Opinion

We have audited the financial statements of SILVER VILLA REALTORS PRIVATE LIMITED ("the company"), which comprise the balance sheet as of 31st March 2025, the statement of profit and loss for the year that ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements provide the information required by the Companies Act, 2013 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 31st March 2025, and its 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 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 standalone financial statements under the provisions of the Act and the Rules thereunder. We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

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



Responsibilities of Management and Those Charged with Governance 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 with respect to the preparation of these 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, read with Rule 7 of the Companies (Accounts) Rules, 2015.

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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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



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

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

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

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of The Companies Act 2013, The Company being a small Private Limited Company under section 2(85) of the companies Act, 2013 the provision of Companies (Auditor's Report) Order, 2020 are not applicable for the year under review.
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 purpose 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, Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.
 - d. In our opinion the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.
 - e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the



directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

- f. With respect to the adequacy of the internal financial controls over financing reporting of the company and the operating effectiveness of such controls, is not applicable.
- 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 does not have any long-term contracts requiring a provision for material foreseeable losses.
 - iii) The Company does not have any amounts required to be transferred to the Investor Education and Protection Fund.
3. The management has represented that other than those disclosed in the notes to accounts,
- (a) no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.
- (b) no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

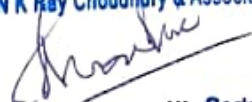


Based on the audit procedures performed, we have not encountered or noticed any instance that has caused us to believe that the above representations the management gave contain any material misstatement.

4. The company has not paid or declared any dividend during the year.
5. The Company has not paid/provided for any managerial remuneration during the year. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.
6. Based on our examination which included test checks, the company has used an accounting software 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 our audit we did not come across any instance of audit trail feature being tampered with.

For N.K. Ray Choudhury & Associates.
Chartered Accountants

Firm Reg: No.: 322707E
N K Ray Choudhury & Associates



Parimal Moulik Partner
(Partner)

Mem. No. 059926

UDIN: 25059926 BMIMIH1536

Place: Kolkata

Date: 04.09.2025



SILVER VILLA REALTORS PRIVATE LIMITED

CIN-U51909WB2011PTC167978

BALANCE SHEET AS AT 31ST MARCH 2025

(₹ in Hundred)

Particulars	Note No	Amount(₹) as at 31.03.2025	Amount(₹) as at 31.03.2024
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2.1	2,104.00	2,104.00
Reserves and Surplus	2.2	280,465.73	274,636.99
Current Liabilities			
Short Term Borrowings	2.3	68,103.00	63,000.00
Trade Payables			
a) total outstanding dues of micro enterprises and small enterprises; and	2.4(i)	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2.4(ii)	36,431.59	-
Other current liabilities	2.5	118,912.97	35,680.00
Short Term Provision	2.6	2,065.52	584.50
Total		508,082.81	376,005.49
II. ASSETS			
Non-current assets			
Property, Plant & Equipment and intangible assets			
a) Property Plant & Equipment	2.7	-	-
Non-Current Investments	2.8	-	242,848.40
Long Term Loans and Advances	2.9	62,234.34	110,000.00
Current assets			
Inventories	2.10	338,679.69	-
Trade Receivables	2.11	-	23,107.09
Cash and cash equivalents	2.12	104,011.24	50.00
Short Term Loans & Advances	2.13	3,157.54	-
Other Current Assets		-	-
Total		508,082.81	376,005.49

Significant Accounting Policies

1

Notes on Accounts

2

In terms of our attached report of even date.

For N. K. Ray Choudhury & Associates

Chartered Accountants

N. K. Ray Choudhury & Associates

CA Parimal Moulik

Partner

Mem. No. 059926

FRNo. 322707E

Place: Kolkata

Date: 04.09.2025

UDIN: 25053926 BMI/25/11536



FOR SILVER VILLA REALTORS PRIVATE LIMITED

SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Director

DIN No. 01004585

SILVER VILLA REALTORS PVT. LTD.

Santosh Kansal

Director

DIN No. 01041394

SILVER VILLA REALTORS PRIVATE LIMITED

CIN-U51909WB2011PTC167978

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in Hundred)

Particulars	Note No	Amount(₹) as at 31.03.2025	Amount(₹) as at 31.03.2024
Revenue from operations	2.14	279,550.00	3,720.00
Other Income	2.15	260.38	500.00
Total Income		279,810.38	4,220.00
<u>Expenses:</u>			
Cost of Finished Goods Purchased	2.16	578,635.42	-
Changes in inventories of finished goods	2.17	(338,679.69)	-
Employee benefit expense	2.18	21,384.68	1,200.00
Finance costs	2.19	-	-
Depreciation & amortisation expenses	2.7	-	-
Other expenses	2.20	10,575.71	874.27
Total Expenses		271,916.13	2,074.27
Profit before exceptional and extraordinary items and tax		7,894.25	2,145.73
Exceptional Items		-	-
Profit before extraordinary items and tax		7,894.25	2,145.73
Extraordinary Items		-	-
Profit before tax		7,894.25	2,145.73
Tax expense:			
Current tax		2,065.52	584.50
Income Tax for Earlier Years		-	-
Deferred tax Asset (Created) / W/off		-	-
Profit(Loss) from the period from continuing operations		5,828.73	1,561.23
Profit/(Loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(Loss) from Discontinuing operations		-	-
Profit/(Loss) for the period		5,828.73	1,561.23
Earning per equity share:	2.21		
Basic		2.77	0.74
Diluted		2.77	0.74

Significant Accounting Policies

1

Notes on Accounts

2

In terms of our attached report of even date.

For N. K. Ray Choudhury & Associates

N K Ray Choudhury & Associates



CA Parimal Moulik
Partner

Partner

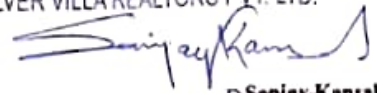
Mem. No. 059926

FRNo. 322707E

Place: Kolkata

Date: 04.09.2025

UDIN: 25059926 BMI MI H 1536

FOR SILVER VILLA REALTORS PRIVATE LIMITED
SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal
(Director)

SILVER VILLA REALTORS PVT. LTD.

Santosh Kansal

Santosh Kansal
(Director)

DIN No. 01041394

SILVER VILLA REALTORS PRIVATE LIMITED

CIN-U51909WB2011PTC167978

NOTE 2- NOTES ON ACCOUNTS**2.1 SHARE CAPITAL**

(₹ in Hundred)

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
(i) Authorised 30,000 Equity Share of ₹10/- each fully paid up in cash with equal voting rights	3,000.00	3,000.00
(ii) Issued, Subscribed & Paid Up 21,040 Equity Shares of ₹10 each fully paid up in cash with equal voting rights	2,104.00	2,104.00
(iii) Reconciliation of the number of shares and the amount outstanding at the beginning and at end of the F.Y.		
Opening Balance	2,104.00	2,104.00
21,040 Equity Shares of ₹10 each fully paid up in cash with equal voting rights	-	-
Add : Fresh Issue		
Closing Balance	2,104.00	2,104.00
(iv) Details of Shareholders holding more than 5% Shares		
<u>Name of Shareholder</u>	<u>No. of Shares</u>	<u>% Held</u>
Sanjay Kansal	5520 (5520)	26.24% (26.24%)
Santosh Kansal	5520 (5520)	26.24% (26.24%)
Md Awaish Quraishi	5000 (5000)	23.76% (23.76%)
Lalan Ray	5000 (5000)	23.76% (23.76%)
	2,104.00	2,104.00

Note 2.1.2 : Shares held by the Promoters at the end of the Year

Promoters Name	No of Shares	% of Total Shares	% of Change During the
Sanjay Kansal	5,520	26.24	0.00%
Santosh Kansal	5,520	26.24	0.00%
Md Awaish Quraishi	5,000	23.76	0.00%
Lalan Ray	5,000	23.76	0.00%

Note 2.1.3 : Shares held by the Promoters at the beginning of the Year

Promoters Name	No of Shares	% of Total Shares	% of Change During the
Sanjay Kansal	5,520	26.24	0.00%
Santosh Kansal	5,520	26.24	0.00%
Md Awaish Quraishi	5,000	23.76	0.00%
Lalan Ray	5,000	23.76	0.00%

FOR SILVER VILLA REALTORS PRIVATE LIMITED, SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Sanjay Kansal
(Director)
DIN No. 01004585

Santosh Kansal

Santosh Kansal Director
(Director)
DIN No. 01041394

2.2 RESERVES & SURPLUS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
(A) Securities Premium Account		
Opening Balance	2,62,896.00	2,62,896.00
Add : Premium on Shares issued during the year	-	-
Closing Balance	2,62,896.00	2,62,896.00
(B) Surplus in Profit & Loss Account		
Opening Balance	11,740.99	10,179.76
Add : Profit for the year	5,828.73	1,561.23
Closing Balance	17,569.73	11,740.99
Total (A+B)	2,80,465.73	2,74,636.99

2.3 SHORT TERM BORROWINGS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Secured Loans		
ICICI Bank (OD A/c No 035505007340)	-	-
Unsecured Loans		
Others	-	7,000.00
Saksham Conclave LLP	60,536.00	56,000.00
Megacity Commoddeal Pvt Ltd	7,567.00	-
Total	68,103.00	63,000.00

2.4 TRADE PAYABLES

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Trade Payable For Goods	36,431.59	-
Total	36,431.59	-

2.4.1 Balance of Trade payables are subject to confirmation and reconciliation, if any.

2.4.2 Based on the information available with the company, the balances due to Micro Small & Medium Enterprises as defined under the MSMED Act 2006 is Rs. NIL (Previous years Rs. NIL.) and no interest has been paid or payable under the terms of the MSMED Act, 2006.

2.4.3 Trade Payable Ageing Schedule as at 31.03.2025

Particulars	Outstanding for Following periods				Total
	< than 1 Yr	1-2 Years	2-3 Years	>than 3 Years	
i) MSME	-	-	-	-	-
ii) Others	36,431.59	-	-	-	36,431.59
Total					36,431.59

2.4.4 Trade Payable Ageing Schedule as at 31.03.2023

Particulars	Outstanding for Following periods				Total
	< than 1 Yr	1-2 Years	2-3 Years	>than 3 Years	
i) MSME	-	-	-	-	-
ii) Others	-	-	-	-	-
Total					-

FOR SILVER VILLA REALTORS PRIVATE LIMITED

SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Santosh Kansal

Sanjay Kansal
(Director)
DIN No. 01004585

Santosh Kansal
(Director)
DIN No. 01041394



2.5 OTHER CURRENT LIABILITIES

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Other Payables		
-Duties & Taxes	50.00	80.00
-Creditors for expenses	109,150.00	35,600.00
-Advance from Customers	9,145.97	-
-Other Payable	567.00	-
-Statutory Liabilities		
	118,912.97	35,680.00

2.6 SHORT TERM PROVISIONS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Provision for Income Tax	2,065.52	584.50
	2,065.52	584.50

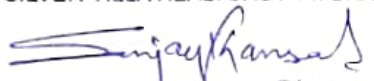
2.8 NON CURRENT INVESTMENT

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Land	-	160,000.00
Sanction Fees	-	72,261.68
Stamp Duty & Registration Fees	-	10,586.72
	-	242,848.40

2.9 LONG TERM LOANS AND ADVANCES

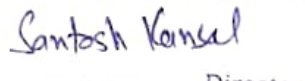
	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Saksham Regency Private Limited	22,234.34	70,000.00
Silver Peak Nirman Private Limited	40,000.00	40,000.00
	62,234.34	110,000.00

FOR SILVER VILLA REALTORS PRIVATE LIMITED.
SILVER VILLA REALTORS PVT. LTD.


Sanjay Kansal
(Director)
DIN No. 01004585

Director

SILVER VILLA REALTORS PVT. LTD.


Santosh Kansal
(Director)
DIN No. 01041394

Director



2.10 TRADE RECEIVABLES

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
(Unsecured, considered good)		
- With related parties	-	-
- With others	-	-

2.9.1: Balance of trade receivables are subject to confirmation and reconciliation, if any.

2.9.2 Trade Receivable Ageing Schedule as at 31.03.2025

Particulars	Outstanding for Following periods					Total
	< than 6 months	6 months - 1 yr	1-2 Yrs	2-3 Yrs	> than 3 Yrs	
i) Undisputed Trade Receivables - Considered Good	-	-	-	-	-	-
i) Disputed Trade Receivables - Doubtful	-	-	-	-	-	-

2.9.3 Trade Receivable Ageing Schedule as at 31.03.2025

Particulars	Outstanding for Following periods					Total
	< than 6 months	6 months - 1 yr	1-2 Yrs	2-3 Yrs	> than 3 Yrs	
i) Undisputed Trade Receivables - Considered Good	-	-	-	-	-	-
i) Disputed Trade Receivables - Doubtful	-	-	-	-	-	-

2.11 CASH & CASH EQUIVALENTS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Balance with Scheduled Bank -In Current Accounts	87,532.24	5,918.39
Cash in hand (As certified by the Management)	16,479.00	17,188.70
	104,011.24	23,107.09

2.12 SHORT TERM LOANS & ADVANCES

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Advances to Vendors	1,177.50	
TDS Receivable	1,656.04	50.00
Security Deposits (CESC)	324.00	
	3,157.54	50.00

FOR SILVER VILLA REALTORS PRIVATE LIMITED SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Sanjay Kansal
(Director)
DIN No. 01004585

Director

Santosh Kansal

Santosh Kansal
(Director)
DIN No. 01041394

Director



2.13 OTHER CURRENT ASSETS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Flat for sale	-	-
	-	-

2.14 REVENUE FROM OPERATIONS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Sale of Service	-	3,720.00
Sale of Residential, Commercial, Parking Spaces	279,550.00	
	279,550.00	3,720.00

2.15 OTHER INCOME

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Interest Income	260.38	500.00
	260.38	500.00

2.16 COST OF FINISHED GOODS PURCHASED

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Purchase of Stock In trade- Domestic	551,267.14	-
Purchase of Stock In trade- Others	27,368.28	
	578,635.42	-

2.17 CHANGE IN INVENTORY

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Opening Inventory	-	-
Closing Inventory	338,679.69	-
	(338,679.69)	-

2.18 EMPLOYEE BENEFIT EXPENSE

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Salary & Bonus	21,384.68	1,200.00
Staff Welfare	-	-
	21,384.68	1,200.00

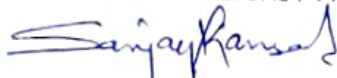
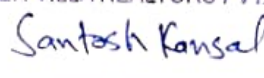
2.19 FINANCE COSTS

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Interest on Overdraft	-	-
Processing Fees	-	-
	-	-

FOR SILVER VILLA REALTORS PRIVATE LIMITED

SILVER VILLA REALTORS PVT. LTD.

SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal Director

Santosh Kansal Director

(Director)

(Director)

DIN No. 01004585

DIN No. 01041394



2.20 OTHER EXPENSES

	Amount(₹) As At 31.03.2025	Amount(₹) As At 31.03.2024
Bank Charges	150.57	189.20
Accounting Fees	-	240.00
General Expenses	554.07	92.30
Commission	4,031.08	-
Professional tax	25.00	25.00
Trade License	45.00	30.00
Filing Fees		
Telephone Expenses	5,670.00	
Interest on Unsecured Loans	50.00	53.34
Interest on IT Paid	-	194.43
Office Expenses	-	-
<u>Auditors Remuneration</u>	50.00	50.00
As Audit Fees	-	-
Other Capacity	10,575.71	874.27

2.21 EARNING PER SHARE (AS - 20)

Basic earning per share is calculated by dividing the net profit/(loss) for the year attributable to equity shareholders by the weighted average number of equity shares.

Diluted earnings per share is calculated by dividing the net profit/(loss) for the year attributable to equity shareholders by weighted average number of equity shares considering the effects of all dilutive potential equity shares.

Particulars	31st March 2025	31st March 2024
Net Profit available to Equity Share holders()	5,828.73	1,561.23
Weighted Average number of Equity Shares	2,104.00	2,104.00
Earning Per Share-Basic & Diluted()	2.77	0.74
Nominal Value of Share ()	10.00	10.00

In terms of our attached report of even date.

For N. K. Ray Choudhury & Associates
Chartered Accountants

N K Ray Choudhury & Associates

CA Parimal Moulik
Partner
Mem. No. 059926
FRNo. 322707E

Place: Kolkata
Date : 04.09.2025



FOR SILVER VILLA REALTORS PRIVATE LIMITED
SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Sanjay Kansal
Director

SILVER VILLA REALTORS PVT. LTD.

Santosh Kansal

Santosh Kansal
Director
DIN No. 01041394

SILVER VILLA REALTORS PRIVATE LIMITED
CIN:U51909WB2011PTC167978

2.22 Additional Regulatory Information Required by Schedule III:

Details of Benami Held	No proceedings have been on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, (45 of 1988) and Rules made thereunder.
Willful Defaulter	The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
Relationship with Struck off Companies	The Company has no transactions with the Companies struck off under Companies Act, 2013 or Companies Act, 1956.
Compliance with Number of Layers of Companies	The Company has complied with the number of layers prescribed under the Companies Act, 2013.
Compliance with Approved Scheme(s) of Arrangements	The Company has not entered into any scheme of arrangement which has an accounting impact on the current or previous financial years.
Registration of Charges or Satisfaction with Registrar of Companies	There are no charges or satisfaction which are yet to be registered with the registrar of companies beyond the statutory period.
Fair Valuation of Investment Property	The Company does not require fair valuation since there are no investment properties.
Valuation of PP&E, Intangible Asset and Investment Property	The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
Utilisation of Borrowed Funds and Share Premium	The Company has 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: 1) 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 2) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries. 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: 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 on behalf of the ultimate beneficiaries.
Undisclosed Income	There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
Details of Crypto Currency or Virtual Currency	The company has not traded or invested in crypto currency or virtual currency during the current or previous year.
Previous Year's figure have been regrouped /reclassified wherever necessary to correspond with the current year's classification /disclosure.	

In terms of our attached report of even date

For N. K. Ray Choudhury & Associates

N. K. Ray Choudhury & Associates

CA Parimal Moulik

Partner

Mem. No. 059926

FRNo. 322707E

Place Kolkata

Date : 04/09/2025

Partner



FOR SILVER VILLA REALTORS PRIVATE LIMITED

SILVER VILLA REALTORS PVT. LTD.

Sanjay Kansal

Sanjay Kansal

(Director)

DIN No. 01004588

SILVER VILLA REALTORS PVT. LTD.

Santosh Kansal

Santosh Kansal

(Director)

DIN No. 01001394

Director