

INCOME TAX RETURN

Financial Year: 2023-2024

Assessment Year: 2024-2025

- Audit Report
- Profit & Loss Account
- Balance Sheet
- Computation of Income

UNANIMOUS CONSTRUCTION PVT. LTD.

ADDRESS: 134/2, Thakurbati Street, Serampore, Hooghly- 712201

PAN NO: AACCU2356E

Prepared by:



Contact No. 9231625620, 9830809027

Certified by:

Sanjay Shaw

Komandoor & Co.LLP

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment
Year
2024-25

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN AACCU2356E
Name UNANIMOUS CONSTRUCTION PRIVATE LIMITED
Address 134/2, THAKURBATI STREET, Serampore H.O, Serampur Uttarpara , HOOGHLY , 32-West Bengal, 91-INDIA, 712201
Status 7-Private company Form Number ITR-6
Filed u/s 139(5)-Revised Return e-Filing Acknowledgement Number 747553131101224

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	0
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	0
(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KAUSIK PANDA in the capacity of Director having PAN AFXPP4477Q from IP address 223.223.148.160 on 10-Dec-2024 15:35:47 at 223.223.148.160 (Place) DSC SI.No & Issuer 5391867 & 25558248CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated
Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

UNANIMOUS CONSTRUCTION PRIVATE LIMITED
DIRECTORS REPORT TO THE SHAREHOLDERS

Your Directors have pleasure in presenting before you Annual Report of the Company together with the Audited Statement of Accounts for the year ended 31st March, 2024

FINANCIAL RESULTS

	Amount (₹ in '00)	Amount (₹ in '00)
	2023-2024	2022-2023
Revenue from operation	-	-
Total Income	-	-
Profit / (-) Loss Before Tax	-	409.66
Less: Provision for Taxation	-	106.51
Profit / (-) Loss After Tax	-	303.15
Add: Balance brought forward from Previous year	(6,768.69)	(7,071.84)
Balance carried forward to Balance Sheet	(6768.69)	(6768.69)
Basic EPS	-	3.03
Diluted EPS	-	3.03

DIVIDEND

In order to conserve the financial resources as no major business activity was carried, no dividend has been recommended by the Board of Directors for the financial year 2023-24

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2023-2024, 6 (Six) meeting of the board of directors of the company were held.

Name of the Directors	Number of meetings attended during the F.Y 2023-24
Kausik Panda	04.06.2023, 15.06.2023, 21.08.2023, 30.09.2023, 25.12.2023, 20.03.2024
Mahua Chatterjee	04.06.2023, 15.06.2023, 21.08.2023, 30.09.2023, 25.12.2023, 20.03.2024
Anshuman Roy	04.06.2023, 15.06.2023, 21.08.2023, 30.09.2023, 25.12.2023, 20.03.2024

STATE OF THE COMPANY AFFAIRS & FUTURE OUTLOOK

The Company has reported no profit/Loss (Previous year loss of Rs 409.66). The directors are hopeful for better result in future.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, which effect the financial position of the Company which have occurred between the end of the financial year to which this financial statement relates and the date of this report.

LOANS, GUARANTEES AND INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes of the Financial Statements.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year ended 31st March, 2024 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However the disclosure of transactions with related party for the year, as per AS-18 Related Party Disclosures is given in Note No. 19 to the Balance Sheet as on 31st March, 2024

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

UNANIMOUS CONSTRUCTION PRIVATE LIMITED

B. Foreign Exchange Earnings and Outgo

During the current financial year, no foreign exchange transactions have taken place.

DEPOSITS

The Company has not accepted any deposits during the year under review.

RISK MANAGEMENT

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximise the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

Your Company's internal control systems are commensurate with the nature of its business, the size and complexity of its operations and such IFCs with reference to the Financial Statements are adequate.. During the year under review, such controls were tested and no reportable material weakness in the design or peration were observed.

CHANGES IN SHARE CAPITAL

There has been no changes in share capital during the year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There is no changes in KMP during the year

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Holding, Subsidiary, Joint Venture or an Associate Company.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

PREVENTION OF SEXUAL HARASSMENT

There is no Women Employee in the Company, so this Act is not applicable to the Company.

BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not calls for any further comment.

As per auditors' report, no fraud u/s 143(12) reported by the auditor.

APPOINTMENT OF AUDITOR

Pursuant to the provisions of Section 139 of the Act and rules framed thereunder M/s Komandoor & Co LLP, Chartered Accountants were eligible for appointed as Statutory Auditors of the Company in the ensuing Annual General Meeting of the Company .

CORPORATE SOCIAL RESPONSIBILITY

As per Sec 135 of the Companies Act, 2013, the Provisions of CSR is not applicable to the Company.

COST AUDITOR AND COST AUDIT REPORT

As per Section 148(1) read with Rule 3 of the Companies (Cost Records and Cost Audit) Rules, 2013, it is not applicable to the Company.

VIGIL MECHANISM

As per Sec 177(9) read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014, it is not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

The financial statements are prepared in accordance with the Accounting Standards (AS) under the historical cost convention on accrual basis. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Pursuant to Section 134(5) of the Act, the Board of Directors, to the best of its knowledge and ability, confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March ,2024, the applicable accounting standards has been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of state of affairs of the company as at 31st March,2024 and of the profit of the company for that period;
- c) the directors had 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 irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) that proper internal financial controls were in place and that the financial controls are adequate and were operating effectively;
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

ACKNOWLEDGMENT

The Directors express their sincere appreciation to the valued shareholders, bankers, clients and Various departments of Government for their Support.
Finally, we appreciate and value the contributions made by all our employees and their families for making the Company what it is.

Place: Kolkata

For and on behalf of the Company

Dated : The 28th Day of September, 2024

Chairman

INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF
UNANIMOUS CONSTRUCTION PRIVATE LIMITED

Report on the Audit of the financial Statements

Opinion

We have audited the accompanying Financial Statements of UNANIMOUS CONSTRUCTION PRIVATE LIMITED ("the Company") which comprise the Balance Sheet as at 31st March 2024 and the Statement of Profit and Loss for the year then ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Accounting Standard specified under Section 133 of the Act, of the state of affairs of the Company as at 31st March, 2024, its No Profit/Loss for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the Provisions of the Act and rules thereunder. 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 on the Financial Statements.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance and take necessary actions as applicable under the relevant laws and regulations. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Management is responsible for the matter stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance and 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, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement 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.

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

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

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our audit 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 ("the Order") issued by the Central government of India in terms of section 143(11) of the Act, the Company defines as a small Company U/S 2(85) of the Companies Act, 2013 hence the statement on the matters specified in paragraphs 3 and 4 of the Order is not applicable to the Company.
- (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 believe were necessary for the purpose of our audit;
 - b) In our opinion, proper books of accounts 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 and Statement of Profit & Loss Statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of 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; and
- (f) 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 :
In our opinion and to the best of our information and according to the explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a Private Limited Company
- (g) With respect to the adequacy of the Internal financial controls with reference to Financial Statements of the Company and the Operating effectiveness of such controls is not applicable to the Company vide MCA Notification dated 13.06.2017 provide exemption from Internal Financial Control.
- (h) 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 (as amended) 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 litigation which would impact on its financial position in its financial statements.
- (ii) The Company has made provisions as required under applicable law or accounting standards, for material foreseeable losses. The Company did not have any long-term derivative contracts.
- (iii) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- (iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) The Company has not declared or paid any dividend during the year in contravention of the Provisions of Section 123 of the Companies Act, 2013.
- (vi) The Books of accounts had been maintained manually from 1st April, 2023 to 31st March, 2024 and as such we have nothing to report in accordance with requirements of the Implementation Guide on Reporting on Audit Trial under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014,
As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April, 2023 reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trials as per the statutory requirements for record retention is not applicable for the financial year ended 31st March, 2024



For KOMANDOOR & CO. LLP
CHARTERED ACCOUNTANTS
Firm Regn. No. 001420/S200034

Sanjay Shaw
(SANJAY SHAW)
Partner
M. No. : 305966

Dated : The 28th Day of September, 2024

UDIN : 24305966 BKARLE3231

Unanimous Construction Private Limited

Ramprasad Prasad
Director

Unanimous Construction Private Limited

Mahua Chatterjee
Director

UNANIMOUS CONSTRUCTION PRIVATE LIMITED

Balance Sheet as at 31st March 2024

		31/03/2024 (₹ in '00)	31/03/2023 (₹ in '00)
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
Share Capital	2	1,000.00	1,000.00
Reserves and Surplus	3	(6,768.68)	(6,768.68)
		<u>(5,768.68)</u>	<u>(5,768.68)</u>
(2) Non Current Liabilities			
Long Term Borrowings	4	3,74,623.55	1,48,700.00
Other Non Current Liabilities	5	2,47,243.16	67,362.16
(3) Current Liabilities			
Trade Payable	6		
(i) Total outstanding dues of micro and small enterprises			41,824.62
(ii) Total outstanding dues of creditors other than micro and small enterprises		31,280.32	443.51
Other Current Liabilities	7	234.50	106.51
Short Term Provisions	8	-	106.51
TOTAL		<u>6,47,612.85</u>	<u>2,52,668.12</u>
II ASSETS			
(1) Non Current Assets			
Property Plant & Equipments	9	1,047.30	-
(2) Current Assets			
Work in Progress	10	5,71,048.29	2,39,091.07
Cash & Bank Balance	11	59,112.83	10,478.52
Short Term Loans & Advances	12	15,800.00	3,000.00
Other Current Assets	13	604.43	98.53
TOTAL		<u>6,47,612.85</u>	<u>2,52,668.12</u>
Significant Accounting Policies	1		



In terms of our attached report of even date
For Komandoor & Co LLP
Chartered Accountants
Firm Reg No.001420S/S200034

Sanjay Shaw

(Sanjay Shaw)
Partner
M. No. 305966

Dated : The 28th Day of September, 2024

Unanimous Construction Private Limited

Kumar Pruthi
Director

Unanimous Construction Private Limited

Mahua Chatterjee

UNANIMOUS CONSTRUCTION PRIVATE LIMITED

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

	Note No.	For the Period	For the Period
		01.04.2023 to 31.03.2024 (₹ in '00)	01.04.2022 to 31.03.2023 (₹ in '00)
INCOMES			
Other Income	14	-	7.12
Total Income		-	7.12
EXPENSES			
Cost of Material consumed	15		(36,861.59)
Employee benefit Expenses	16	13,322.19	1,245.00
Finance Cost	17	493.77	
Other Expenses	18	72,857.95	35,214.05
Total Expenses		86,673.91	(402.54)
Profit before exceptional and extraordinary items and tax		(86,673.91)	409.66
Exceptional items		-	-
Profit before extraordinary items and tax		(86,673.91)	409.66
Extraordinary items		-	-
Profit before tax		(86,673.91)	409.66
Tax Expenses:			
Current Tax		-	106.51
Deferred Tax Adjustment		-	-
Profit/Loss for the period transfer to WIP		(86,673.91)	303.15
Profit/Loss for the period		-	303.15
Earnings per equity share:			
(1) Basic in (₹)		-	3.03
(2) Diluted in (₹)		-	3.03

Significant Accounting Policies

1

In terms of our attached report of even date

For Komandoor & Co LLP
Chartered Accountants
Firm Reg No.001420S/S200034



Sanjay Shaw
(Sanjay Shaw)
Partner
M. No. 305966

Dated : The 28th Day of September, 2024

Unanimous Construction Private Limited
Kenneth Pankaj
Director

Unanimous Construction Private Limited
Mahua Chatterjee
Director

UNANIMOUS CONSTRUCTION PRIVATE LIMITED
SCHEDULES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. Significant Accounting Policies

(a) Basis of Preparation:

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

(b) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

(c) Earning per Share:

Basic Earnings per Share is calculated by dividing the net profit or loss after tax of the year by the total number of equity shares outstanding at the end of the year.

(d) Operating Cycle:

Based on the nature of Products/activities of the company, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(e) Work in Progress

All the expenses for the construction period are transferred to Work in progress.

(f) Provision, Contingent Liability and Contingent Assets:

Provisions are recognised where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past event 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 Notes to the Financial Statements.

NOTES FORMING PART OF ACCOUNTS

	As At 31-03-2024 (₹ in '00)	As At 31-03-2023 (₹ in '00)
2. SHARE CAPITAL		
Authorised Capital		
1,00,000 Equity Shares of ₹. 10/- each	10,000.00	10,000.00
	10,000.00	10,000.00
Issued Subscribed and paid-up		
10000 Equity Shares of ₹. 10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00
a) Reconciliation of the number of Shares Outstanding		
No. of share outstanding at the beginning of the year	-	-
Add: Further issue during the period	10,000	10,000
No. of share outstanding at the end of the year	10,000	10,000

b) Terms/Rights attached to Equity Shares

The company has only one class of share capital, i.e. Equity Shares having face value of ₹ 10 per share. Each shareholder is eligible for one vote per share held and carry a right to dividend. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.



UNANIMOUS CONSTRUCTION PRIVATE LIMITED

c) Shareholder's Holding more than 5% shares

Name	As at 31.03.2024		As at 31.03.2023	
	% of Held	No. of Share	% of Held	No. of Share
Kausik Panda	40.00%	4,000	99.00%	9,900
Mahua Chatterjee	20.00%	2,000	1.00%	100
Anshuman Roy	40.00%	4,000		

d) Disclosure of Shareholding of Promoters as at 31.03.2024

Name of the Promoters	Shares held by Promoters				% change during the year
	As at 31.03.2024		As at 31.03.2023		
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
Kausik Panda	4000	40.00%	9,900.00	99.00%	59.00
Mahua Chatterjee	2000	20.00%	100.00	1.00%	19.00
Anshuman Roy	4000	40.00%			100.00

3. Reserve and Surplus

Profit and Loss Account

Opening Balance	(6,768.68)	(7,071.84)
Add : Profit During the Year	-	303.16
Closing Balance	<u>(6,768.68)</u>	<u>(6,768.68)</u>

4. Long Term Borrowings

Secured Loans

Loan from PGBP	1,50,000.00	
Loan from Related party (Interest free loan repayable on demand)	2,24,623.55	1,48,700.00
	<u>3,74,623.55</u>	<u>1,48,700.00</u>

5. Other Long Term Liability

Advance from Party

	2,47,243.16	67,362.16
	<u>2,47,243.16</u>	<u>67,362.16</u>

6. Trade Payables

Trade Payable

(Unsecured considered good)

	31,280.32	41,824.62
	<u>31,280.32</u>	<u>41,824.62</u>

6(a) Ageing for trade payables outstanding as at March 31, 2024 is as follows:

Particulars	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) MSME					
ii) Others	31,280.32				31,280.32
iii) Disputed dues - MSME					
iv) Disputed dues - Others					

6(b) Ageing for trade payables outstanding as at March 31, 2023 is as follows:

Particulars	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) MSME					
ii) Others	41824.62				41824.62
iii) Disputed dues - MSME					
iv) Disputed dues - Others					

7. Other Current Liabilities

Audit Fees Payable

Other Payable

	150.00	120.00
	84.50	323.51
	<u>234.50</u>	<u>443.51</u>

8. Short Term Provisions

Provision for Income Tax

	-	106.51
	<u>-</u>	<u>106.51</u>

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9. Property Plant & Equipments		
Computer	1,047.30	-
	<u>1,047.30</u>	<u>-</u>
10. Work in Progress		
Work in progress	5,71,048.29	2,39,091.07
	<u>5,71,048.29</u>	<u>2,39,091.07</u>
11. Cash and Cash Equivalent		
Cash on Hand	1,110.72	128.90
Current Account Balances With Bank	58,002.11	10,349.62
	<u>59,112.83</u>	<u>10,478.52</u>
12. Short Term Loans & Advances		
Other Advances	3,000.00	3,000.00
Advance to suppliers	12,800.00	-
	<u>15,800.00</u>	<u>3,000.00</u>
13. Other Current Assets		
TCS Receivable	-	15.10
Other Receivables	604.43	83.43
	<u>604.43</u>	<u>98.53</u>
14. Other Income		
Misc Income	-	7.12
	<u>-</u>	<u>7.12</u>
15. Cost of Material consumed		
Opening Stock	1,61,091.06	13,620.62
Add : Purchases	2,02,283.32	1,10,608.85
Less : Closing Stock	3,63,374.38	1,61,091.06
	<u>-</u>	<u>(36,861.59)</u>
16. Employee benefit Expenses		
Salary	2,522.19	1,245.00
Director Remuneration	10,800.00	-
	<u>13,322.19</u>	<u>1,245.00</u>
17. Finance cost		
Interest on Loan	493.77	-
	<u>493.77</u>	<u>-</u>
18. Other Expenses		
Carriage Inward	51,512.00	357.86
Labour charges	-	17,407.07
Accounting Charges	360.00	400.00
Bank Charges	123.15	9.49
Audit Fees	150.00	120.00
Professional Fees	3,500.00	2,390.68
General Expenses	173.00	0.02
Donation & Subscription	813.42	540.00
Legal Charges	8,916.32	185.00
Project Expenses	265.10	5,648.70
Commission Expenses	960.00	680.00
Technical Fees	-	3,052.12
Site Expenses	620.16	4,296.71
Printing & Stationery	51.75	107.20
Loading & Unloading Charges	-	19.20
Puja Expenses	1,472.50	-
Corporation Tax	91.40	-
Electricity Expenses	309.15	-
Processing Charges	3,540.00	-
	<u>72,857.95</u>	<u>35,214.05</u>



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19. Related Party Disclosure

Parties where the control/significant influence exists :

(Related parties relationship is as identified by the Company and relied upon by the Auditors)

1. Kausik Panda- Key Management Personnel
2. Mahua Chatterjee - Key Management Personnel
3. Anshuman Roy - Key Management Personnel

Name of Party	Relationship	Nature of transaction	Amount (Rs)	Closing (Rs)
Kausik Panda	KMP	Loan Taken	69,723.55 (1,06,100.00)	1,75,823.55 (1,06,100.00)
Mahua Chatterjee	KMP	Loan Taken	2,600.00 (7,600.00)	10,200.00 (7,600.00)
Anshuman Roy	KMP	Loan Taken	3,600.00 (38,600.00)	35,000.00 (38,600.00)

Note : Negative figure will constitute previous year data

20 <u>Payment to Auditors</u>	<u>31/03/2024</u>	<u>31/03/2023</u>
<u>Audit Fees</u>		
Statutory Audit Fees	150.00	120.00
	<u>150.00</u>	<u>120.00</u>

- 21 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instruction in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company.

22. Income & Expenditure in Foreign Currency

Income in Foreign Currency : NIL

Expenditure in Foreign Currency : NIL

- 23 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 24 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory Period
- 25 The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 26 The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).
- 27 The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 28 The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- 29 The Company have neither received nor given any fund from or to any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

30. Significant Events after the Reporting Period

There were no significant adjusting events that occurred subsequent to the reporting period other than the events disclosed in the relevant notes.

31. Previous year comparative

Previous year's numbers have been regrouped/reclassified, wherever necessary, to conform to current year classification.



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32. Ratio

Ratio	Numerator	Denominator	Current Year	Previous Year	% Variance	Reason for Variance
Current Ratio	Total current assets	Total current liabilities	20.52	5.96	244.08%	Increased in WIP
Debt Equity Ratio	Total Debt	Total Equity	-64.94	0	100.00%	Previous year no Debt
Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after tax+Non Cash Operating Expenses+Interest+other non cash adjustments	Debt Service = Interest +Principal repayment	-	-	-	-
Return on equity ratio	Profit for the year	Average total equity	0.00%	(0.05)	-100.00%	NO Loss in current year
Inventory Turnover ratio	Inventory	Turnover				
Trade receivable turnover ratio	Revenue from operation	Average Trade receivables				
Trade payable turnover ratio	cost of equipment+software license+other expenses	Average Trade Payable				
Net Capital turnover ratio	Revenue from operation	Average working capital				
Net Profit ratio	Profit for the year	Revenue from operation				
Return on capital employed	Profit before tax & finance cost	Capital employed = Net worth +Lease	0.00%	(0.05)	-100.00%	NO Loss in current year
Return on Investments	Income generated from invested funds	Average Invested fund in treasury investments	-	-	-	-

