



RASHBEHARI CONSTRUCTION PVT LTD

16A BRABOURNE ROAD, (9TH FLOOR) KOLKATA 700 001
Phone : 91-033-40108000, Fax : 91-033-4010-8080
CIN-U45201WB1998PTC088224

DIRECTORS' REPORT

To

The Members,

Your Directors have pleasure in presenting the 26th Annual Report of your Company together with the audited financial statement for the financial year ended 31st March, 2023.

1 Financial Performance:

All Amount in Rs. 000's, unless otherwise stated

Particulars	2022-2023	2021-2022
Total Income	1,421.87	1,491.07
Total Expenses	1,439.27	1,661.06
Profit Before Tax	(17.40)	(169.99)
Provision For Tax	13.00	1.10
Deferred Tax	(2.18)	(12.56)
Earlier Year's Income Tax	(1.10)	25.18
MAT Credit Entitlement	-	-
Profit After Tax	(27.12)	(183.71)
Appropriations		
Proposed Dividend	-	-
Tax on Proposed Dividend	-	-
Balance Carried to Balance Sheet	(27.12)	(183.71)
Basic Earning Per Share (in Rs.)	(1.19)	(8.09)
Diluted Earning Per Share (in Rs.)	(1.19)	(8.09)

2 Dividend:

Your directors regret their inability to distribute dividends in the absence of adequate profits.

3 State of Company's Affairs and Future Outlook

The performance of the Company depends upon a host of factors. The performance of the Company has gone up compared to last year. The company has incurred a Loss of Rs. 14.12 (in 000's) as compared to the loss of preceding financial year 2021-22 of Rs. 183.71 (in 000's)/-

4 Material changes and commitments affecting financial position between the end of financial year and date of report:

There were no material changes and commitments affecting the financial position of the Company between the end of the financial year and date of report.

5 Internal Controls and Systems:

Rule 8 (5) (vii) ICAI guidance note on adequacy of Internal Financial Controls with reference to financial statements can be referred for this purpose. The Company has in place 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, which have been used for the purpose of preparation of the standalone financial statements by the Company.

During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed. The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

6 Details of Subsidiaries, Joint Ventures and Associate Companies:

The Company does not have any Subsidiaries or Associates, nor any investment have been made in any Joint Ventures.

7 Details of significant & material orders passed by the regulators or courts or tribunals

No significant & material orders have been passed by any regulator or court or tribunal against the Company.

8 Board's Comment on the Auditors' Report

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

9 Dematerialization of Shares

As per MCA notification dated 10th September 2018, all unlisted public companies were instructed to convert their shares from physical to Demat form. Accordingly, it is not applicable to the company.

10 Deposits:

The Company has neither invited nor accepted any deposits from the public pursuant to Section 73 to 76 of the Companies Act, 2013 during the year under reference.

11 Statutory Auditor

Pursuant to the provisions of the Companies Act, 2013 and the rules made there under, M/s. DAMLE DHANDHANIA & CO., Chartered Accountants have been appointed at the Annual General Meeting.

The Ministry of Corporate Affairs vide. Notification dated 24th March 2023 obliterated the requirement of seeking Members' ratification at every AGM on appointment of statutory auditors during their tenure of five years, M/s. Damle Dhandhania & Co. (Firm Registration No: 325361E), Chartered Accountants has confirmed that they are not disqualified from continuing as Auditors of the company.

The notes on accounts are self explanatory in nature and do not call for any further comments on it. The Auditor's Report does not contain any qualification, reservation or adverse remark.

12 Extract of Annual Return:

The extract of Annual Return, in format MGT 9 is not required to attached as per MCA Notification dated 05.03.2021.

13 Transfer of Unclaimed Refund Amount to Investor Education and Protection Fund:

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

14 Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo:

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) of the Companies (Accounts) Rules, 2014, are not applicable to the Company.

15 Foreign Exchange Earning and Outgo:

Nil

16 Directors

In accordance with the provision of the Act and the Article of Association of the Company,

- a) Manish Poddar (DIN No. 00283036)
- b) Danveer Singhi (DIN No. 00283099)
- c) Utkaarsh K Mody (DIN No. 05351354)

17 Company's Policy Relating To Directors Appointment, Payment Of Remuneration And Discharge Of their Duties

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

18 Number of Board Meetings:

During the financial year ended 31st March, 2023, 5 (Five) Board Meetings were held on 24/05/22; 21/07/22; 17/08/22; 24/11/22 & 15/02/23. Details of which are given below along with attendance of directors:

Name of Directors	Date of Appointment	Date of Cessation	Total Board Meetings Held	Total Board Meetings Attended
Manish Poddar	27-Feb-16	-	5	5
Danveer Singhi	11-Apr-16	-	5	5
Utkaarsh K Mody	16-Aug-21	-	5	5

19 Particulars of Loan, Guarantees and Investments under Section 186:

The details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are applicable to the Company

20 Corporate Social Responsibility (CSR) Policy

The provisions of Section 135 of the Companies Act, 2013 related to Corporate Social Responsibility is not applicable to the Company.

21 Share Capital

The paid-up Equity Share Capital as on March 31, 2023 was Rs. 2,27,000/-. During the year under review the Company has not issued any shares or any convertible instruments.

During the year under review, the Company has not increased its Authorized Share Capital during the Financial Year 2022-23

22 Buy Back of securities

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

23 Secretarial Standards:

The Company is in compliance with the Secretarial Standards on the meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India and approved by the Central Government of India.

24 Directors' Responsibility Statement:

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors confirm that:

i) In the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;

ii) The Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year, ended 31st March, 2023 and of the loss of the Company for the year under review;

iii) 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 other irregularities;

iv) That the Directors had prepared the annual accounts for the financial year ended 31st March, 2023 on a going concern basis; and

v) 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.

25 Disclosures by the Directors :

The Directors have, in compliance with the requirement of Section 184 of the Companies Act, 2013, have submitted MBP-1 and the same had been recorded in the relevant Register. None of the Directors are holding the office of directorship exceeding the prescribed limit as per Act and none of the company under their directorship has defaulted under the provision of section 164(2) of the Companies Act, 2013.

Acknowledgements:

The Directors wish to place on record their appreciation for the co-operation and support received from the Government and Semi-Government Agencies, especially from the Ministry of Commerce and Industry of Government of India.

The Directors are thankful to all the Bankers, Financial Institutions and the Investor Group for their support to the Company. The Board places on record its appreciation for continued support provided by the esteemed customers, suppliers, bankers, financial institutions, consultants, and shareholders.

The Directors also acknowledge the hard work, dedication and commitment of the employees. Their enthusiasm and unstinting efforts have enabled the Company to emerge stronger than ever, enabling it to maintain its position as one of the leading players in the wind industry, in India and around the world.

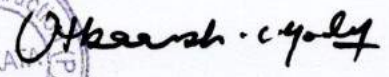
For and on behalf of the Board of Directors
Rash Behari Construction Private Limited

Place : Kolkata

Date: 7th Day of September, 2023


Manish Poddar
Director
DIN 00283036




Utkarsh K Mody
Director
DIN 05351354



INDEPENDENT AUDITORS' REPORT

To the Members of,
RASH BEHARI CONSTRUCTION PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **RASH BEHARI CONSTRUCTION PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2023 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the financial position of the Company as at 31 March, 2023, and its financial performance including its cash for the year ended on that date:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2023;
- b) in the case of the Statement of Profit and Loss, Loss of the Company for the year ended on that date;

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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



Key audit matters

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

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

Information other than the financial statements and auditors' report thereon

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 Director's are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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 the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the 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, there are no future events or conditions that may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



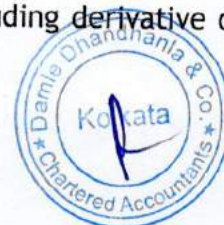
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, matters Specified in paragraphs 3 and 4 of the Order, is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet and the statement of profit and loss 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 the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 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 financial reporting of the Company and the operating effectiveness of such controls; the same is not applicable to the company vide MCA Notification dated 13.06.2017;
- (g) 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 Company is being a private Limited company, the provisions of section 197 of the Act is not applicable to the company; and
- (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, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and



- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv.
- a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c. Based on 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. No dividend declared or paid during the year / subsequent to the year-end by the Company and therefore the question of compliance with section 123 of the Act does not arise.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) facility applicable to the company with effect from April 1, 2023 and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the Financial Year ended March, 31 2023.

For Damle Dhandhania & Co.
Chartered Accountants
Firm Registration Number: 0325361E



Ajay Dhandhania, FCA
Partner
Membership No.: 059061

Place: Kolkata
Date: 7th September, 2023
UDIN: 23059061BGRHPP8433

RASH BEHARI CONSTRUCTION PRIVATE LIMITED

CIN U45201WB1998PTC088224

16A, Brabourne Road, 9th Floor, Kolkata - 700001

Email: accounts@gayatrigroup.co, Ph. No. 033-4010 8000

Balance Sheet as on 31st March, 2023

All Amount in Rs. 000's, unless otherwise stated

PARTICULARS	Note No.	As on 31-Mar-2023		As on 31-Mar-2022	
		Details	Amount	Details	Amount
EQUITY AND LIABILITIES					
SHAREHOLDERS' FUNDS					
Share Capital	12	227.00		227.00	
Reserves & Surplus	13	8,086.90	8,313.90	8,114.01	8,341.01
CURRENT LIABILITIES					
Short Term Borrowings	14	95,011.05		85,236.49	
Trade Payables	15	4,244.19		4,586.01	
Other Current Liabilities	16	2,852.42		2,511.32	
Short Term Provisions	17	13.00	102,120.65	1.10	92,334.91
TOTAL			110,434.55		100,675.93
ASSETS					
NON-CURRENT ASSETS					
Property, Plant, Equipment & Intangible Assets	18	588.51		799.07	
Deferred Tax Assets (Net)	19	155.41		153.23	
Long Term Loans and Advances	20	5,000.00	5,743.92	5,000.00	5,952.30
CURRENT ASSETS					
Inventories	21	91,246.99		81,291.81	
Trade Receivables	22	25.74		66.02	
Cash and Cash Equivalents	23	62.45		61.89	
Short Term Loans and Advances	24	13,355.46	104,690.63	13,303.91	94,723.63
TOTAL			110,434.55		100,675.93

Significant Accounting Policies Notes 12 to 38 on Financial Statements

The Notes referred to above forms an integral part of the Balance Sheet. In terms of Report even date annexed.

For and on Behalf of Board of Directors of
RASH BEHARI CONSTRUCTION PRIVATE LIMITED



Manish Poddar
Director
DIN 00283036

Date: 7th Day of September, 2023

Place: Kolkata

Utkaarsh K Mody
Director
DIN 05351354

For DAMLE DHANDHANIA & CO.
Chartered Accountants
FRN: 325361E



Ajay Dhandhania, FCA
Partner

Mem. No. 059061

UDIN: 23059061BGRHPP8433

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CIN U45201WB1998PTC088224

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Statement of Profit & Loss for the year ended 31st March, 2023

All Amount in ₹ 000's, unless otherwise stated

PARTICULARS	Note No.	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
INCOME			
Revenue from Operation	25	-	-
Other Income	26	1,421.87	1,491.07
Total Income		1,421.87	1,491.07
EXPENDITURE			
Cost of Construction	27	9,955.18	14,979.46
Changes in Construction Work-in-Progress & Finished Goods	28	-9,955.18	-14,979.46
Finance Cost	29	1,064.68	1,200.31
Depreciation and Amortization Expenses	18	210.56	290.39
Other Expenses	30	164.03	170.36
Total Expenses		1,439.27	1,661.06
Profit Before Extraordinary Item & Tax		-17.40	-169.99
Exceptional Items		-	-
Profit Before Tax		-17.40	-169.99
Tax Expenses			
Current Tax for the year		13.00	1.10
Current Tax for earlier years		-1.10	25.18
Deffered Tax		-2.18	-12.56
Total Tax Expenses		9.72	13.72
Profit After Tax		-27.12	-183.71
Weighted average no. of shares		22,700	22,700
Earnings per Share - Basic & Diluted (In ₹)	31	-1.19	-8.09

Significant Accounting Policies Notes 12 to 38 on Financial Statements

The Notes referred to above forms an integral part of the Statement of Profit and Loss.

In terms of Report even date annexed.

For and on Behalf of Board of Directors of
RASH BEHARI CONSTRUCTION PRIVATE LIMITED

For DAMLE DHANDHANIA & CO.

Chartered Accountants

FRN: 325361E

Manish Poddar

Director

DIN 00283036

Date: 7th Day of September, 2023

Place: Kolkata

Utkarsh K Mody

Director

DIN 05351354

Ajay Dhandhania, FCA

Partner

Mem. No. 059061

UDIN: 23059061BGRHPP8433



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Notes forming Parts of Financial Statements

All Amount in Rs. 000's, unless otherwise stated

Note No. 12 - Share Capital

PARTICULARS	As on 31-Mar-2023		As on 31-Mar-2022	
	No of Shares	Amount	No of Shares	Amount
<u>Authorised Share Capital</u>				
Equity Share Capital of FV ₹10/- each	500,000	5,000.00	500,000	5,000.00
		-		-
<u>Issued, Subscribed & Fully Paid up</u>				
Equity Share Capital of FV ₹10/- each	22,700	227.00	22,700	227.00

Reconciliation of number of shares	Equity Shares		Preference Shares	
	As on 31-Mar-23	As on 31-Mar-22	As on 31-Mar-23	As on 31-Mar-22
Shares outstanding as on opening date	22,700	22,700	-	-
Shares allotted during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding as on closing date	22,700	22,700	-	-

Details of Shareholders holding more than 5% shares in the Company :

Name of the Shareholder	As on 31-Mar-2023		As on 31-Mar-2022	
	No of Shares	% Holding	No of Shares	% Holding
(a) Divya Poddar	7,500	33.04%	7,500	33.04%
(b) Manish Poddar	15,100	66.52%	15,100	66.52%

There are NIL securities (Previous Year - NIL) convertible into Equity/ Preferential Shares.

There are NIL class of unpaid calls (Previous Year NIL) including calls unpaid by Directors and Officers as on Balance Sheet date.

Shares held by Promoters as on 31.03.2023

Promoter Name	Category	No of Shares	% of Total Shares	% Change during the Year
(a) Manish Poddar	Individual	15,100	66.52%	-
(b) Divya Poddar	Individual	7,500	33.04%	-
(c) Om Prakash Sharma	Individual	100	0.44%	-

Shares held by Promoters as on 31.03.2022

Promoter Name	Category	No of Shares	% of Total Shares	% Change during the Year
(a) Manish Poddar	Individual	15,100	66.52%	-
(b) Divya Poddar	Individual	7,500	33.04%	-
(c) Om Prakash Sharma	Individual	100	0.44%	-

Rights, preference and restrictions attached to shares :

Equity Shares : The company has one class of equity shares having a par value of Rs.10/- per share. Each equity shareholder is eligible for one vote per share held. The company declares and pays dividend in Indian Rupees. 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 of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

Note No. 13 - Reserves & Surplus

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
<u>Surplus in Statement of Profit & Loss</u>		
Opening Balance	8,114.01	8,297.73
Add: Surplus / (Deficiet) for the Year	-27.12	-183.71
Closing Balance	8,086.90	8,114.01



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Notes forming Parts of Financial Statements

All Amount in Rs. 000's, unless otherwise stated

Note No. 14 - Short Term Borrowings

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Loans Repayable on Demand (Unsecured) from		
Director	5,124.58	3,275.32
Body Corporate		
<i>Related Parties</i>	35,675.05	31,853.47
<i>Others</i>	6,780.70	6,180.70
Others		
<i>Related Parties</i>	46,404.09	42,927.00
<i>Others</i>	1,026.63	1,000.00
Total	95,011.05	85,236.49

Note No. 15 - Trade Payables

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Dues to Micro, Small & Medium Enterprises	-	48.41
Dues to Others (Inc. Retention Money Payable)	4,244.19	4,537.60
Total	4,244.19	4,586.01

Notes:

(a) Schedule Separately disclosing the ageing of Trade Payables as per the requirements of Sch. III of Companies Act.

As on 31-Mar-2023	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Year	Total
(i) Micro, Small & Medium Enterprises	-	-	-	-	-
(ii) Others	2.70	222.65	4,018.83	-	4,244.19
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	2.70	222.65	4,018.83	-	4,244.19

As on 31-Mar-2022	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Year	Total
(i) Micro, Small & Medium Enterprises	48.41	-	-	-	48.41
(ii) Others	7.27	4,530.33	-	-	4,537.60
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	55.68	4,530.33	-	-	4,586.01

(b) Date of Transaction is considered for the due date of payment, in case where no due date is mentioned separately.

(c) No Unbilled due as on year end date.

Note No. 16 - Other Current Liabilities

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Audit Fees Payable	25.00	25.00
Statutory Liabilities		
Goods and Service Tax	26.01	23.85
Tax Deducted at Source	737.87	1,265.65
Professional Tax	0.87	0.83
Other Current Liabilities	2,062.66	1,195.99
Total	2,852.42	2,511.32

Note No. 17 - Short Term Provisions

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Provision for Income Tax	13.00	1.10
Total	13.00	1.10



RASH BEHARI CONSTRUCTION PRIVATE LIMITED

CIN U45201WB1998PTC088224

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Notes forming Parts of Financial Statements

All Amount in Rs. 000's, unless otherwise stated

Note No. 18 - Property, Plant, Equipment & Intangible Assets

<u>PARTICULARS</u>	As on 31-Mar-2023	As on 31-Mar-2022
Tangible Assets	588.51	799.07
Total	588.51	799.07

[Separate Schedule of Property, Plant & Equipment attached]

Note No. 19 - Deferred Tax Assets (Net)

<u>PARTICULARS</u>	As on 31-Mar-2023	As on 31-Mar-2022
Arising on account of Depreciation [Refer Note No. 32 - Computation of Deferred Tax Assets]	155.41	153.23
Total	155.41	153.23

Note No. 20 - Long Term Loans and Advances

<u>PARTICULARS</u>	As on 31-Mar-2023	As on 31-Mar-2022
Advance against Land	5,000.00	5,000.00
Total	5,000.00	5,000.00

Note No. 21 - Inventories

<u>PARTICULARS</u>	<u>Gayatri - "UJJALA"</u>		<u>Gayatri - "BRIJDHAM"</u>	
	31-Mar-23	31-Mar-22	31-Mar-23	31-Mar-22
<u>As taken, valued & certified by the Management</u>				
<u>Work in Progress</u>				
Opening Balance	79,791.81	64,812.35	-	-
Add: Expenses Incurred during the year	9,955.18	14,979.46	-	-
Less: Proportionate Cost of Project	-	-	-	-
Closing Balance	89,746.99	79,791.81	-	-
<u>Finished Goods</u>				
Opening Balance	-	-	1,500.00	1,500.00
Add: Expenses Incurred during the year	-	-	-	-
Less: Proportionate Cost of Project	-	-	-	-
Closing Balance	-	-	1,500.00	1,500.00
Closing Balance	89,746.99	79,791.81	1,500.00	1,500.00

Note No. 22 - Trade Receivables

<u>PARTICULARS</u>	As on 31-Mar-2023	As on 31-Mar-2022
<u>Unsecured, Considered Good</u>		
Period Less than Six Months	25.74	66.02
Others	-	-
Total	25.74	66.02

Note: Trade Receivables (Ageing Schedule)

(As on 31-Mar-2023)

<u>PARTICULARS</u>	Less than 6 Months	6 Months - 1 Years	1 - 2 Years	2 - 3 Years	More than 3 Years
(i) Undisputed Trade Recivables - considered good	25.74	-	-	-	-
(ii) Undisputed Trade Recivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Recivables - considered good	-	-	-	-	-
(iii) Disputed Trade Recivables - considered doubtful	-	-	-	-	-



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(As on 31-Mar-2022)

PARTICULARS	Less than 6 Months	6 Months - 1 Years	1 - 2 Years	2 - 3 Years	More than 3 Years
(i) Undisputed Trade Recivables - considered good	66.02	-	-	-	-
(ii) Undisputed Trade Recivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Recivables - considered good	-	-	-	-	-
(iii) Disputed Trade Recivables - considered doubtful	-	-	-	-	-

Note No. 23 - Cash and Cash Equivalents

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Cash at Banks		
Balance with Schedule Banks	61.77	61.51
Cash in Hand	0.67	0.38
Total	62.45	61.89

Note No. 24 - Short Term Loans and Advances

PARTICULARS	As on 31-Mar-2023	As on 31-Mar-2022
Advances (Recoverable in cash or in kind or value to be received)		
Unsecured, Considered Good		
Loan to Related Parties	10,724.82	10,846.96
Other Advances Recoverable in Cash or Kind	446.38	287.38
	-	-
Other Loans and Advances		
Advances to Employees	929.97	870.40
Advances To Supplier	915.00	956.56
Security Deposit	10.00	10.00
Prepaid Expenses	16.22	77.60
	-	-
Balances with Revenue Authorities		
Income Tax Authority	106.47	120.03
GST Authority	206.59	134.97
Total	13,355.46	13,303.91

Note No. 25 - Revenue from Operation

PARTICULARS	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
Revenue against Sale of Flats	-	-
Total	-	-

Note No. 26 - Other Income

PARTICULARS	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
Rent and Maintainance Income	277.08	277.08
Interest Income from Loans & Advances	1,064.68	1,200.31
Interest on Income Tax Refund	4.80	12.75
Other Misc Income	75.31	0.93
Total	1,421.87	1,491.07



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All Amount in Rs. 000's, unless otherwise stated

Note No. 27 - Cost of Construction

<u>PARTICULARS</u>	<u>Year Ended 31-Mar-2023</u>	<u>Year Ended 31-Mar-2022</u>
Project - GAYATRI "UJJALA"		
<u>Land Cost</u>		
Rehabilitation Cost to Tenants	300.00	-
Registration and Stamp Duty	75.04	-
<u>Employee Benefit Expenses</u>		
Salaries , Wages and Bonus	1,909.00	1,766.55
Staff Welfare Expenses	40.80	-
<u>Finance Cost</u>		
Interest on Car Loan payable to Bank	-	21.56
Interest on Unsecured Loans (Other than Bank)	6,254.92	11,309.66
<u>Other Expenses</u>		
Telephone & Communication Expense	21.24	19.75
Property Tax	-	510.00
Motor Car Expenses (includes Parking & Fuel Expenses)	263.39	259.26
Professional Fees	601.10	761.30
Subscription Charges	35.00	10.00
Fire Expenses	-	41.03
Rates & Taxes (Includes ineligible GST inputs)	-	22.11
Repairs & Maintenance - Machinery	83.98	67.15
Travelling & Conveyance Expenses	45.52	0.17
Total	9,955.18	14,979.46

Note No. 28 - Changes in Construction Work-in-Progress & Finished Goods

<u>PARTICULARS</u>	<u>Year Ended 31-Mar-2023</u>		<u>Year Ended 31-Mar-2022</u>	
	<u>Ujjala</u>	<u>Brijdham</u>	<u>Ujjala</u>	<u>Brijdham</u>
Opening Work in Progress	79,791.81	1,500.00	64,812.35	1,500.00
Less: Closing Work in Progress	89,746.99	1,500.00	79,791.81	1,500.00
Change in Construction WIP & FG	-9,955.18	-	-14,979.46	-

Note No. 29 - Finance Cost

<u>PARTICULARS</u>	<u>Year Ended 31-Mar-2023</u>	<u>Year Ended 31-Mar-2022</u>
Interest on Unsecured Loans (Other than Bank)	1,064.68	1,200.31
Total	1,064.68	1,200.31

Note No. 18 - Depreciation and Amortization Expenses

<u>PARTICULARS</u>	<u>Year Ended 31-Mar-2023</u>	<u>Year Ended 31-Mar-2022</u>
Depreciation on Property, Plant & Equipment	210.56	290.39
Total	210.56	290.39



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Note No. 30 - Other Expenses

PARTICULARS	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
Audit Fees	25.00	25.00
Bank Charges	2.21	1.80
Subscription Expenses	60.00	-
General Expenses	40.99	1.06
GST Liability on Actual paid on Annual Return	-	67.33
Interest on GST	-	18.56
Interest on P Tax	0.01	0.04
Interest on TDS	-	34.74
Printing & Stationery Expenses	28.97	8.57
Professional Tax	2.50	2.50
ROC & TDS Filling Fees	2.20	8.61
Trade Licence	2.15	2.15
Total	164.03	170.36

Note No. 31 - Earnings per Share - Basic & Diluted (In ₹)

PARTICULARS	Year Ended 31-Mar-2022	Year Ended 31-Mar-2021
Net Profit / (Loss) after Tax (in ₹ 000's)	-27.12	-183.71
Weighted average Number of Equity Shares	22.70	22.70
Add: Dilutive Potential Equity Shares	-	-
No. of Equity Shares for Basic / Dilutive EPS	22.70	22.70
Nominal Value of Shares (in ₹)	10.00	10.00
Basic Earning Per Share (in ₹)	-1.19	-8.09
Diluted Earning Per Share (in ₹)	-1.19	-8.09

Note No. 32 - Computation of Deferred Tax Assets

PARTICULARS	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
Written Down Value of Fixed Assets (as per Companies Act, 2013)	588.51	799.07
Written Down Value of Fixed Assets (as per Income Tax Act, 1961)	1,186.23	1,389.41
Difference	597.72	590.34
Tax Rate	26.00%	26.00%
Deferred Tax Asset - Closing Balance	155.41	153.23
Deferred Tax Asset - Opening Balance	153.23	140.67
Deferred Tax Expense - Charge in Statement of Profit & Loss	-2.18	-12.56



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Note No. 33

Related Party Disclosure

Disclosure of transaction with related parties as required by Accounting Standard - 18 on related party disclosure as prescribed by Companies (Accounting Standard) Rules, 2006.

Key Managerial Personnel (KMP)	{	<u>Directors</u>	
		a) Manish Poddar b) Danveer Singhi c) Utkarsh K Mody	
Enterprise(s) over which KMP is interested	{	<u>Private Limited Company & Public Limited Company</u>	
		a) Marigold Heights (P) Ltd	d) Tyron Agency (P) Ltd
		b) South West Construction (P) Ltd	(e) Budge Budge Co. Ltd
		c) Vasavi Infrastructure Projects Ltd	(f) Rakesh Builders (P) Ltd
Enterprise(s) over which KMP is interested	{	<u>Limited Liability Partnership</u>	
		a) Arial View Highrise LLP	<u>Relatives of KMP</u>
			a) Divya Poddar
Enterprise(s) over which KMP is interested	{	<u>Partnership Firm in which KMP are Partner(s)</u>	
		a) Krishna Kawatch Developer	

Transaction with Related Parties	2022-23		2021-22	
	Director(s)	Enterprises over which KMP is interested	Director(s)	Enterprises over which KMP is interested
Balance outstanding at the year end				
Short Term Borrowings	5,124.58	82,079.14	3,275.32	74,780.47
Short Term Loans & Advances	-	10,724.82	-	10,846.96
Trade Payables	-	440.41	-	440.41

Note No. 34 - Earning and Payment made in Foreign Exchange

PARTICULARS	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022
Foreign Exchange Payment	Nil	Nil
Foreign Exchange Receipt	Nil	Nil

Note No. 35 - Micro, Small and Medium Enterprises Development Act

The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid as at year end together with interest paid or payable under this act has not been given.

Note No. 36 - Segment Reporting

In view of the general clarification issued by the Institute of Chartered Accountants of India for companies operating in single segment, the disclosure requirements as per Accounting Standard 17 "Segment Reporting" are not applicable to the company.

Note No. 37 - Additional Statutory Information

- i No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, Hence relevant disclosures are not applicable.
- ii The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets during any point of time of the year.
- iii There are no instances of any transaction 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)
- iv The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013, Hence no disclosure required.



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All Amount in Rs. 000's, unless otherwise stated

- v There are no charges or satisfaction of Charges pending to be registered with Registrar of Companies beyond the statutory period.
- vi The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
- viii The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- viii There is no scheme of arrangement approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year, hence relevant disclosures are not applicable.
- ix No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- x The company has not been declared as wilful defaulter as at the date of the Balance Sheet or on the date of approval of the financial statements, hence no disclosure is required as such.
- xi The company do not have any such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year ended 31st March, 2023 and also for the year ended 31st March, 2022 in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Also the company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.
- xii The Company does not have any Capital Work in Progress for the current and previous reporting period, hence no disclosure is required as such.
- xiii The Company does not have any Intangible Asset Under Development for the current and previous reporting period, hence no disclosure is required as such.

38 Statement of Ratio Analysis is attached with the Financial Statement as given in Note No. 38

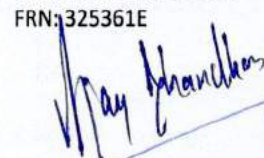
For and on Behalf of Board of Directors of
RASH BEHARI CONSTRUCTION PRIVATE LIMITED


For DAMLE DHANDHANIA & CO.
Chartered Accountants
FRN: 325361E


Manish Poddar
Director
DIN 00283036


Utkarsh K Mody
Director
DIN 05351354




Ajay Dhandhanias, FCA
Partner
Mem. No. 059061
UDIN: 23059061BGRHPP8433



Date: 7th Day of September, 2023
Place: Kolkata

RASH BEHARI CONSTRUCTION PRIVATE LIMITED

CIN: U45201WB1998PTC088224

Notes forming part of the financial statements as at 31st March, 2023

Additional Information to the Financial Statements**38 Financial Ratios**

Sl. No.	Ratio	Numerator	Denominator	For year ended 31-03-2023	For year ended 31-03-2022	% change
1	Current ratio	Current Assets	Current Liabilities	102.52%	102.59%	-0.07%
2	Debt- Equity Ratio	Total Debt	Shareholder's Equity	1142.80%	1021.90%	11.83%
3	Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	0.00%	0.00%	0.00%
4	Return on Equity ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	-0.33%	-2.18%	-85.05%
5	Inventory Turnover ratio	Cost of goods sold	Average Inventory	0.00%	0.00%	-120.74%
6	Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	603.95%	619.25%	-2.47%
7	Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	0.00%	0.00%	0.00%
8	Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	10.78%	11.60%	-7.05%
9	Net Profit ratio	Net Profit	Net sales = Total sales - sales return	0.00%	0.00%	0.00%
10	Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	1.02%	1.10%	-7.95%



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All Amount in Rs. 000's, unless otherwise stated

Note No. 18 - Property, Plant, Equipment & Intangible Assets

Particulars	Gross Block				Accumulated Depreciation			Net Block		
	Opening Gross Block on 01-Apr-22	Addition	Deletion	Closing Gross Block as on 31-Mar-23	Opening Balance	Adjustments	During the Year	Closing Balance	31-Mar-23	31-Mar-22
Computer	256.12	-	-	256.12	245.03	-	0.00	245.03	11.09	11.09
Furniture & Fixture	84.94	-	-	84.94	44.79	-	10.39	55.18	29.75	40.15
Mobile Phone	16.60	-	-	16.60	10.49	-	1.11	11.59	5.01	6.12
Office Equipment	311.13	-	-	311.13	274.38	-	16.57	290.95	20.19	36.75
Vehicles	2,074.54	-	-	2,074.54	1,369.57	-	182.49	1,552.06	522.48	704.97
Total	2,743.33	-	-	2,743.33	1,944.25	-	210.56	2,154.81	588.51	799.07
<i>Previous Year</i>	<i>2,717.33</i>	<i>26.00</i>	<i>-</i>	<i>2,743.33</i>	<i>1,653.87</i>	<i>-</i>	<i>290.39</i>	<i>1,944.26</i>	<i>799.07</i>	<i>1,063.46</i>



Base Date 31-Mar-23

Date of Purchase	Particulars	Status	Cost	Accumulated Depreciation	Opening WDV	Salvage Value	Life as Per Sch II (Yrs)	Rate of Depreciation	WDV Restricted to 5%	Days Used	Depreciation for the year	Closing WDV	Accumulated Depreciation	Salvage Value Test - Opening	Salvage Value Test - Closing
1-Apr-2017	Computer	Opening	25,106	24,644	462	1,255	3	63.16%	Yes	365	-	462	24,644	1.84%	1.84%
6-May-2017	Computer	Opening	27,814	27,217	597	1,391	3	63.16%	Yes	365	-	597	27,217	2.14%	2.14%
14-Aug-2017	Computer	Opening	6,575	6,377	198	329	3	63.16%	Yes	365	-	198	6,377	3.01%	3.01%
9-Apr-2018	Computer	Opening	91,997	87,397	4,600	4,600	3	63.16%	Yes	365	0	4,600	87,397	5.00%	5.00%
9-Apr-2018	Computer	Opening	1,375	1,306	69	69	3	63.16%	Yes	365	-	69	1,306	5.00%	5.00%
9-Nov-2018	Computer	Opening	28,675	27,241	1,434	1,434	3	63.16%	Yes	365	-	1,434	27,241	5.00%	5.00%
22-Dec-2018	Computer	Opening	17,627	16,746	881	881	3	63.16%	Yes	365	-	881	16,746	5.00%	5.00%
31-Mar-2019	Computer	Opening	56,949	54,102	2,847	2,847	3	63.16%	Yes	365	-	2,847	54,102	5.00%	5.00%
	Sub Total - Computer (A)		256,118	245,030	11,088	12,806					0	11,088	245,030		
1-Apr-2017	Furniture	Opening	13,980	10,854	3,126	699	10	25.89%	No	365	809	2,317	11,663	22.36%	16.57%
29-Jun-2017	Furniture	Opening	39,960	30,264	9,696	1,998	10	25.89%	No	365	2,510	7,186	32,774	24.27%	17.98%
29-Nov-2017	Furniture	Opening	5,000	3,623	1,377	250	10	25.89%	No	365	356	1,021	3,979	27.54%	20.41%
29-Mar-2022	Furniture	Opening	22,374	48	22,326	1,119	10	25.89%	No	365	5,780	16,547	5,827	99.79%	73.96%
31-Mar-2022	Furniture	Opening	3,623	3	3,620	181	10	25.89%	No	365	937	2,583	940	99.93%	74.06%
	Sub Total - Furniture (B)		84,937	44,791	40,146	4,247					10,392	29,754	55,183		
1-Apr-2017	Mobile	Opening	16,601	10,485	6,116	830	15	18.10%	No	365	1,107	5,009	11,592	36.84%	30.17%
	Sub Total - Mobile (C)		16,601	10,485	6,116	830					1,107	5,009	11,592		
14-Jul-2018	Office Equipment	Opening	32,956	29,255	3,701	1,648	5	45.07%	No	365	1,668	2,033	30,923	11.23%	6.17%
19-Jul-2018	Office Equipment	Opening	177,981	157,810	20,171	8,899	5	45.07%	No	365	9,092	11,080	166,902	11.33%	6.23%
6-Aug-2018	Office Equipment	Opening	50,847	44,897	5,950	2,542	5	45.07%	No	365	2,682	3,268	47,579	11.70%	6.43%
5-Sep-2018	Office Equipment	Opening	19,492	17,091	2,401	975	5	45.07%	No	365	1,082	1,319	18,173	12.32%	6.76%
26-Dec-2018	Office Equipment	Opening	26,172	22,349	3,823	1,309	5	45.07%	No	365	1,723	2,100	24,072	14.61%	8.02%
11-Jun-2019	Office Equipment	Opening	3,686	2,979	707	184	5	45.07%	No	365	319	388	3,298	19.18%	10.54%
	Sub Total - Office Equipment (D)		311,134	274,381	36,753	15,557					16,565	20,188	290,946		
11-Aug-2018	Tyota Car No. Wb-02-An-2007	Opening	2,074,535	1,369,568	704,967	103,727	10	25.89%	No	365	182,492	522,476	1,552,059	33.98%	25.19%
	Sub Total - Motor Car (E)		2,074,535	1,369,568	704,967	103,727					182,492	522,476	1,552,059		
	Total (A + B + C + D + E)		2,743,326	1,944,255	799,071	137,166					210,557	588,514	2,154,812		

