CC
KC

VIVEK PATWARI
Chartered Accountants

C/o Sri Balaji Trading Co
127C, Hazra Road
Kolkata - 700 026

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s ADITRI PROPERTIES PRIVATE LIMITED
(CIN- U70109WB2025PTC254098)

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s ADITRI PROPERTIES PRIVATE LIMITED ("*the Company*")** which comprises the Balance Sheet as at March 31, 2025, 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 financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and 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 financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

VIVEK PATWARI
KOLKATA

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the standalone 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 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.

Responsibilities of Management and those charged with governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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.

Those charged with governance 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 with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 standalone 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 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 for the financial year ended 31st March 2025 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.

VIVEK PATWARI
KOLKATA

Report on Other Legal and Regulatory Requirements

(1) This report does include a statement on the matters specified in paragraph 3 and 4 of 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 Companies Act, 2013, we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(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 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, as amended.
e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
f) The Company being a Private Limited Company having turnover less than Rupees 50 Crores as per latest Audited Financial Statement and having aggregate borrowing from Banks or Financial Institutions or any body corporate at any point of time during the financial year less than Rupees 25 crores, reporting under section 143(3)(i) with respect to the adequacy of the internal controls with reference to financial statementsof the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated 13.06.2017.
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:
h) The Company being a private limited company, provisions of Section 197 of the Companies Act, 2013 is not applicable to the Company.

i) 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;

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

VIVEK PATWARI Chartered Accountants KOLKATA

iv. (a) The management has represented that, to the best of it's 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 it's 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 such 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 mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 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 the audit trail feature being tampered with for the aforesaid period. Additionally, the audit trail has been preserved by company as per the statutory requirements for record retention. However, during audit it was found some data entries have been modified/altered but it does not detect any material misstatement than can significantly impact the usability of financial statements.

For Vivek Patwari
Chartered Accountants

Vivek Patwari

(Vivek Patwari)
Proprietor
Membership No. 314218
UDIN – 25314218BNUJRV8305

Place: Kolkata
Date: 02nd Day of Sep 2025

Annexure "A" to the Independent Auditor's Report

[Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of Aditri Properties Private Limited of even date]

1. The Company does not have any fixed assets and hence the provisions of clause 1(a) and 1(b) of the Companies (Auditor's Report) Order 2020 is not applicable to the Company.

2. In respect of its inventory:

    a) As explained to us and also verified from the books of account, one project carried forward from last year has been completed this year. Till Financial Year 2023 – 24, the company has followed the Percentage Completion Method. Since, the project is completed so the company has followed the Project Completion Method this year. The cost which has not booked in the statement of Profit and Loss has been shown as Closing FG at the end of the period.

    b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.

    c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records.

3. The company has not granted any loans, secured or unsecured covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Accordingly, the provision of clause 3(a), 3(b) and 3(c) are not applicable to the company.

4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013 apply. Accordingly, paragraph 3 (iv) of the order is not applicable.

5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

7. **In respect of statutory dues:**

    a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax,

VIVEK PATWARI KOLKATA Chartered Accountants cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

c) According to the information and explanations given to us and the records of the company examined by us, there are no dues of sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

9. The Company does not have any loans or borrowings and repayment to lenders during the year. Accordingly, the provision stated in paragraph 3(ix) (a) to (c) and sub clause (e) and (f)) of the Order is not applicable to the Company.

10. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

11. (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone1 financial statement for the year ended March 31, 2025, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.

13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

VIVEK PATWARI
KOLKATA

15. According to the information and explanations given to us,in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

16. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

17. Based on the overall review of standalone financial statements, the Company has not incurred any cash losses in the current financial year while the Company has incurred cash losses in the immediately preceding financial year. The details of the same are as follows:

Particulars	March 31, 2025 (Current year)	March 31, 2024 (Previous Year)
Profit Before Tax	Rs. 46,917/-	Rs. 69,44,982/-

18. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.

19. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the standalone1 financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a)to(b) of the Order are not applicable to the Company.

21. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For Vivek Patwari
Chartered Accountants

VIVEK PATWARI Chartered Accountants KOLKATA

Vivek Patwari

(Vivek Patwari)
Proprietor
Membership No. 314218
UDIN – 25314218BNUJRV8305

Place: Kolkata
Date: 02nd Day of Sep 2025

ADITRI PROPERTIES PVT LTD

Balance Sheet as at 31st March, 2025

Particulars	Note No	As at 31st March, 2025 Rs. P.	As at 31st March, 2024 Rs. P.
		Rs. in '00	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2.1	1,480.00	1,480.00
(b) Reserves and Surplus	2.2	51,769.87	51,120.05
(2) Current Liabilities			
(a) Short Term Borrowings	2.3	5,89,544.20	4,54,746.68
(b) Trade Payables	2.4	34,382.49	3,759.63
(c) Other Current Liabilities	2.5	1,68,636.98	1,14,714.15
(d) Short Term Provisions	2.6	150.00	18,200.00
Total		**8,45,963.54**	**6,44,020.51**
II.Assets			
(1) Non-Current Assets			
(a) Non Current Investments	2.7	190.07	-
(b) Long Term Loans and Advances	2.8	9,319.94	49,677.50
(2) Current Assets			
(a) Inventories	2.9	6,14,901.03	4,35,562.10
(b) Trade Receivbales	2.10	1,24,694.00	-
(c) Cash and Cash Equivalents	2.11	81,028.36	1,21,443.84
(d) Short Term Loans and Advances	2.12	5,028.67	16,237.27
(e) Other Current Assets	2.13	10,801.47	21,099.81
Total		**8,45,963.54**	**6,44,020.51**
Significant Accounting Policies and Notes on Accounts	2 & 3		

C/o. Sri Balaji Trading Co
Flat 2F,
KOLKATA - 700 026

For Vivek Patwari
Chartered Accountant

VIVEK PATWARI Chartered Accountants KOLKATA

Vivek Patwari

Proprietor
Membership No.- 314218
UDIN - 25314218BNUJRV8305

Dated :- The 02nd day of Sep, 2025

ADITRI PROPERTIES PVT. LTD.

Chandan Chatterjee

Director / Auth. Signatory
CHANDAN CHATTERJEE
DIN NO. 01654802

ADITRI PROPERTIES PVT. LTD.

Kakoli Chatterjee

Director / Auth. Signatory
KAKOLI CHATTERJEE
DIN NO. 01655677

ADITRI PROPERTIES PVT LTD

Statement of Profit and Loss for the period ending 31.03.2025

Particulars	Note No	For the period ended 31.03.2025	For the period ended 31.03.2024
		Rs. in '00	
		Rs. P.	Rs. P.
I. Revenue from operations	2.14	4,27,188.56	6,40,584.08
II. Other Income	2.15	2,473.15	3,342.89
III. Total Revenue (I +II)		4,29,661.71	6,43,926.97
Expenses:			
Cost of Materials Consumed	2.16	5,08,823.95	7,85,986.42
Employee Cost	2.17	35,479.03	25,415.55
Financing Charges	2.18	45,010.71	38,747.39
Other Expenses	2.19	1,466.50	851.75
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.20	(1,61,587.65)	(2,76,523.95)
IV. Total Expenses		4,29,192.54	5,74,477.16
V. Profit Before Tax (III - IV)		469.17	69,449.82
VI. Tax expense:			
(1) Current tax		150.00	18,200.00
(2) Deferred tax		-	-
(3) Tax for Earlier Year		(330.65)	-
VII. Profit(Loss) for the year (V - VI)		649.82	51,249.82
VIII. Earning per equity share:			
Basic & Diluted		0.04	3.46

Significant Accounting Policies and Notes on Accounts 2 & 3

C/o. Sri Balaji Trading Co
Flat 2F,
KOLKATA - 700 026

For Vivek Patwari
Chartered Accountant

VIVEK PATWARI Chartered Accountants KOLKATA

Vivek Patwari

Proprietor
Membership No.- 314218
UDIN - 25314218BNUJRV8305

Dated :- The 02nd day of Sep, 2025

ADITRI PROPERTIES PVT. LTD.

Chandan Chatterjee

Director / Auth. Signatory

CHANDAN CHATTERJEE
DIN NO. 01654802

ADITRI PROPERTIES PVT. LTD.

Kakoli Chatterjee

Director / Auth. Signatory

KAKOLI CHATTERJEE
DIN NO. 01655677

ADITRI PROPERTIES PVT LTD

2 NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

Rs. in '00

2.1 SHARE CAPITAL

	As at 31.03.2025	As at 31.03.2024
Authorised :		
1,00,000 Equity Shares of Rs. 10/- each.	10,000.00	10,000.00
	10,000.00	**10,000.00**
Issued, Subscribed & Paid -up :		
14,800 (P.Y.10,000) Equity Share of Rs. 10/- each fully paid up	1,480.00	1,480.00
	1,480.00	**1,480.00**

The company has issued only one class of shares referred at as equity shares having a par value of Rs. 10 /-. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently.The distribution will be in proportion to the number of equity shares held by the shareholders.

Reconciliation of the number of Equity Shares outstanding

Equity Shares

Particulars	As at 31.03.2025	As at 31.03.2024
Number of shares at the beginning	14,800	10,000
Add : Fresh issue during the year	-	4,800
Less: Redeemed or bought back during the period	-	-
Number of shares at the end	**14,800**	**14,800**

DETAILS OF EQUITY SHAREHOLDERS HOLDING MORE THAN 5% SHARES OF THE COMPANY:

Sl. No.	Name of Shareholder	As at 31.03.2025 No. of Shares held	As at 31.03.2025 % of shares	As at 31.03.2024 No. of Shares held	As at 31.03.2024 No. of Shares held
1	Chandan Chatterjee	5000	33.78	5000	33.78
2	Kakoli Chatterjee	2500	16.89	2500	16.89
3	Aaheli Chatterjee	2500	16.89	2500	16.89
		10000	**67.57**	**10000**	**67.57**

DETAILS OF SHARES HELD BY PROMOTERS:

Sl. No.	Name of Shareholder	As at 31.03.2025 No. of Shares held	As at 31.03.2025 % of shares	As at 31.03.2024 No. of Shares held	As at 31.03.2024 No. of Shares held
1	Chandan Chatterjee	5000	33.78	5000	33.78
2	Kakoli Chatterjee	2500	16.89	2500	16.89
3	Aaheli Chatterjee	2500	16.89	2500	16.89
4	Aadhira Nirman LLP	100	0.68	100	0.68
5	Aadrika Aavas LLP	100	0.68	100	0.68
6	Aadrika Enclave LLP	100	0.68	100	0.68
7	Aadrika Griha LLP	100	0.68	100	0.68
8	Aadrika Nirman LLP	100	0.68	100	0.68
9	Aadrika Niwas LLP	100	0.68	100	0.68
10	Aakaanksha Aavas LLP	100	0.68	100	0.68
11	Aakaanksha Complex LLP	100	0.68	100	0.68

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654802

VIVEK PATWARI
KOLKATA

Sl. No.	Name of Shareholder	As at 31.03.2025 No. of Shares held	As at 31.03.2025 % of shares	As at 31.03.2024 No. of Shares held	As at 31.03.2024 No. of Shares held
12	Aakaanksha Real Estate LLP	100	0.68	100	0.68
13	Aashinya Builders LLP	100	0.68	100	0.68
14	Aashinya Niwas LLP	100	0.68	100	0.68
15	Abhiprithi Infracon LLP	100	0.68	100	0.68
16	Abhiprithi Nirman LLP	100	0.68	100	0.68
17	Abhiprithi Builders LLP	100	0.68	100	0.68
18	Arokya Builders LLP	100	0.68	100	0.68
19	Baladeva Apartment LLP	100	0.68	100	0.68
20	Baladeva Complex LLP	100	0.68	100	0.68
21	Baladeva Homes LLP	100	0.68	100	0.68
22	Baladeva Infrastructure LLP	100	0.68	100	0.68
23	Baladeva Infratech LLP	100	0.68	100	0.68
24	Chakradev City Home LLP	100	0.68	100	0.68
25	Chakradev Infraproject LLP	100	0.68	100	0.68
26	Concord Barter LLP	100	0.68	100	0.68
27	Deetya Aawas LLP	100	0.68	100	0.68
28	Deetya Builders LLP	100	0.68	100	0.68
29	Deetya Complex LLP	100	0.68	100	0.68
30	Deetya Niwas LLP	100	0.68	100	0.68
31	Janmbhumi Awas LLP	100	0.68	100	0.68
32	Janmbhumi Buildcon LLP	100	0.68	100	0.68
33	Lamium Villa LLP	100	0.68	100	0.68
34	Milfoil Niwas LLP	100	0.68	100	0.68
35	Nettle Villa LLP	100	0.68	100	0.68
36	Parsley Nirman LLP	100	0.68	100	0.68
37	Peony Residency LLP	100	0.68	100	0.68
38	Rooptara Real Estates LLP	100	0.68	100	0.68
39	Rosebay Housing LLP	100	0.68	100	0.68
40	Salvia Niwas LLP	100	0.68	100	0.68
41	Satyalaxmi Infracon LLP	100	0.68	100	0.68
42	Satyalaxmi Infraproject LLP	100	0.68	100	0.68
43	Satyalaxmi Nirman LLP	100	0.68	100	0.68
44	Shivika Awas LLP	100	0.68	100	0.68
45	Shivika Buildcon LLP	100	0.68	100	0.68
46	Shivika Buildmart LLP	100	0.68	100	0.68
47	Shivika Concrete Structure LLP	100	0.68	100	0.68
48	Shivika Housing LLP	100	0.68	100	0.68
49	Shivika Real Estate LLP	100	0.68	100	0.68
50	Shivika Realtors LLP	100	0.68	100	0.68
51	Subhmani Niwas LLP	100	0.68	100	0.68
		14800	100	14800	100

RESERVE AND SURPLUS

Surplus Account (as per annexed account) (B)

Opening Balance	51,120.05	(129.77)
Add: Net Profit After Tax during the year	649.82	51,249.82
Closing Balance	51,769.87	51,120.05

2.3 SHORT TERM BORROWINGS

Other loans and advances (Unsecured)

Loan from Body Corporate	1,39,504.14	75,680.11
Loan from LLP	4,50,040.06	3,79,066.57
	5,89,544.20	4,54,746.68

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01[illegible]4802

2.4 TRADE PAYABLES

Sundry Creditors for Goods & Services*	34,382.49	3,759.63
	34,382.49	**3,759.63**

* There are no delays in payments to micro and small enterprises as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006. The above information regarding micro and small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Trade Payable ageing schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	Total
i) MSME	-	-	-	-	-
ii) Others	34,382.49	-	-	-	34,382.49
iii) Disputed due - MSME	-	-	-	-	-
iii) Disputed due - Others	-	-	-	-	-

2.5 OTHER CURRENT LIABILITIES

Advance Received from Customers	-	28,864.16
Security Deposit from Contractor	3,883.17	13,320.27
Deposit from Customers	32,384.80	-
Other Payables	1,32,369.01	72,529.72
	1,68,636.98	**1,14,714.15**

2.6 SHORT TERM PROVISIONS

Proiviosn for Income Tax	150.00	18,200.00
	150.00	**18,200.00**

2.7 NON CURRENT INVESTMENTS (At Cost)

Other Investmens

Investment in Partnership firm		
Aditri Niwas LLP	190.07	-
	190.07	**-**

2.8 LONG TERM LOANS AND ADVANCES

Security Deposit (Unsecured and Considered Good)

CESC Deposit	2,453.00	438.00
Rent Deposit (Refundable)	3,270.00	3,270.00
Refundable Deposit with the Landlords	3,596.94	45,969.50
	9,319.94	**49,677.50**

2.9 INVENTORIES (At Cost)

Closing Stock - FG (Project at 59A, Sarat Bose Road, Kolkata)	50,300.00	-
Closing Stock - WIP (Project at 59A, Sarat Bose Road, Kolkata)	-	64,263.63
Closing Stock - WIP (Project at 48/9, Purna Das Road, Kolkata)	5,27,172.73	3,71,298.46
Closing Stock - WIP (Project at 10B & 10C Townshed Road, Kolkata)	37,428.30	-
	6,14,901.03	**4,35,562.10**

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654802

VIVEK PATWARI KOLKATA

2.10 TRADE RECEIVABLE

Unsecured and Considered Good

Less than six months	1,24,694.00	-
Other Debts	-	-
	1,24,694.00	**-**

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months – 1 year	1 – 2 years	2 – 3 years	More than 3 years
i) Undisputed Trade Receivables – considered good	1,24,694.00	-	-	-	-
ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
iii) Disputed Trade Receivables – considered good	-	-	-	-	-
iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01656577

2.11 CASH AND CASH EQUIVALENTS

Cash in Hand		
Cash in hand (as certified by the management)	1,153.64	1,416.14
Balances with bank		
BOB A/C NO:00310200000669	10,509.19	2,671.52
HDFC (Sarat Bose Road))	61,666.09	39,604.92
HDFC (10C Townshed Road)	588.89	-
ICICI Bank (48/9, Purna Das Rd.)	4,359.29	-
Fixed Deposit with Bank of Baroda	2,751.26	2,751.26
Fixed Deposit with HDFC Bank	-	75,000.00
	81,028.36	**1,21,443.84**

2.12 SHORT TERM LOANS AND ADVANCES

Other Loans and Advances (Unsecured and Considered Good)		
TDS Receivable	5,028.67	16,237.27
	5,028.67	**16,237.27**

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654882

2.13 OTHER CURRENT ASSETS

Others		
Advance to Suppliers	5,446.75	3,348.52
Advance to Staff	40.00	-
GST Input	4,205.66	-
Expenses for Property	1,109.06	17,751.29
	10,801.47	**21,099.81**

2.14 REVENUE FROM OPERATION

Sale of Product		
Sale of Units (59A, S B Road, Kolkata)	3,97,258.70	6,40,584.08
Other Operating Income		
Extra Charges from Customer	29,929.86	-
	4,27,188.56	**6,40,584.08**

2.15 OTHER INCOME

Interest on Fixed Deposit	2,533.09	3,340.96
Interest on IT Refund	-	1.93
Surplus from LLP (Aditri Niwas LLP)	(59.93)	-
	2,473.15	**3,342.89**

2.16 COST OF MATERIAL CONSUMED

Project cost at 59A, Sarat Bose Road, Kolkata	4,06,683.38	4,28,976.19
Project cost at 48/9, Purna Das Road, Kolkata	86,964.63	3,57,010.23
Project cost at 10B & 10C Townshed Road, Kolkata	15,175.94	-
	5,08,823.95	**7,85,986.42**

2.17 EMPLOYEE COST

Salary and Bonus (59A, Sarat Bose Road, Kolkata)	7,079.03	2,415.55
Salary and Bonus (48/9, Purna Das Road, Kolkata)	400.00	-
Director Remuneration	28,000.00	23,000.00
	35,479.03	**25,415.55**

2.18 FINANCING CHARGES

Interest on unsceured loan	45,010.71	38,747.39
	45,010.71	**38,747.39**

2.19 OTHER EXPENSES

Audit Fees	70.00	60.00
Bank Charges	42.93	16.65
Filing Fees	21.20	16.00
Professional Fees	450.00	-
General Expenes	814.37	690.59
Rates & Taxes	68.00	68.50
	1,466.50	**851.75**

2.20 INCREASE / DECREASE IN STOCK

Opening Stock - WIP			
Project at 59A, Sarat Bose Road, Kolkata		64,263.63	1,59,038.15
Project at 48/9, Purna Das Road, Kolkata		3,71,298.46	-
Project at 10B & 10C Townshed Road, Kolkata		-	-
Add: Pre Operative Expenses		17,751.29	-
	A	**4,53,313.39**	**1,59,038.15**
Closing Stock - WIP / FG			
Project at 59A, Sarat Bose Road, Kolkata - FG		50,300.00	64,263.63
Project at 48/9, Purna Das Road, Kolkata - WIP		5,27,172.73	3,71,298.46
Project at 10B & 10C Townshed Road, Kolkata - WIP		37,428.30	-
	B	**6,14,901.03**	**4,35,562.10**
	A - B	**(1,61,587.65)**	**(2,76,523.95)**

VIVEK PATWARI Chartered Accountants

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654802

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT LTD

2.21 OTHER NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

Related Party Disclosures :-

Name of the Related Parties and Nature of the Related Party Relationship with whom transactions have taken palce during the reported period.

(A) Subsidiaries & Associates Entity :

There is no Subsidiaries and Associates Entity.

(B) Key Management Personnel :

S.No.	Name	Designation
1	Mr. Chandan Chatterjee	Director
2	Mr. Abhijit Chakraborty	Director

(C) Other Related Parties :

S.No. Particulars

(a) **Relatives of Key Management Personnel :**

No Transactions with Relatives of Key Management Personnel

(b) **Private compaies in which director or relative are director or members :**

1 Ashray Hirise Pvt Ltd

2 Kolber Mercantile Pvt Ltd

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01654802

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01656677

(c) **LLP in which director or relative is a partner**

1 Aadhira Nirman LLP
2 Aadrika Aavas LLP
3 Aadrika Enclave LLP
4 Aadrika Griha LLP
5 Aadrika Nirman LLP
6 Aadrika Niwas LLP
7 Aakaanksha Aavas LLP
8 Aakaanksha Complex LLP
9 Aakaanksha Real Estate LLP
10 Aashinya Builders LLP
11 Aashinya Niwas LLP
12 Abhiprithi Infracon LLP
13 Abhiprithi Nirman LLP
14 Abhiprithi Builders LLP
15 Arokya Builders LLP
16 Baladeva Apartment LLP
17 Baladeva Complex LLP
18 Baladeva Homes LLP
19 Baladeva Infrastructure LLP
20 Baladeva Infratech LLP
21 Chakradev City Home LLP
22 Chakradev Infraproject LLP
23 Concord Barter LLP
24 Deetya Aawas LLP
25 Deetya Builders LLP
26 Deetya Complex LLP
27 Deetya Niwas LLP
28 Janmbhumi Awas LLP
29 Janmbhumi Buildcon LLP
30 Lamium Villa LLP
31 Milfoil Niwas LLP
32 Nettle Villa LLP
33 Parsley Nirman LLP
34 Peony Residency LLP
35 Rooptara Real Estates LLP
36 Rosebay Housing LLP
37 Salvia Niwas LLP
38 Satyalaxmi Infracon LLP
39 Satyalaxmi Infraproject LLP
40 Satyalaxmi Nirman LLP
41 Shivika Awas LLP
42 Shivika Buildcon LLP
43 Shivika Buildmart LLP
44 Shivika Concrete Structure LLP
45 Shivika Housing LLP
46 Shivika Real Estate LLP
47 Shivika Realtors LLP
48 Subhmani Niwas LLP

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654802

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

VIVEK PATWARI KOLKATA

(D) Disclosure of Transactions during the year between the Company and Related Parties

S.No.	Nature of Transaction	Year ended 31st March, 2025			Year ended 31st March, 2024		
		Subsidiaries & Associates	Key Management Personnel	Other Related Parties	Subsidiaries & Associates	Key Management Personnel	Other Related Parties
1	Interest Expense	-	-	39,41,070.00	-	-	30,49,383.00
2	Directiro Remuneration	-	28,00,000.00	-	-	23,00,000.00	-
3	Loan Taken	-	-	1,04,46,000.00	-	-	3,56,08,000.00
4	Loan Refunded	-	-	4,49,200.00	-	-	68,61,243.00
5	Loan Given	-	-	-	-	-	-
6	Loan Given Recovered	-	-	-	-	-	-
7	Advance Given	-	-	-	-	-	-
8	Advance Recovered	-	-	-	-	-	-
9	Investment (In Shares)	-	-	-	-	-	-
10	Investment (In Debenture)	-	-	-	-	-	-
	Total	-	28,00,000.00	1,48,36,270.00	-	23,00,000.00	4,55,18,626.00

(E) The details of amount due to or due from related parties as at 31st March, 2025 and 31st March, 2024

S.No.	Partculars	Year ended 31st March, 2025			Year ended 31st March, 2024		
		Subsidiaries & Associates	Key Management Personnel	Other Related Parties	Subsidiaries & Associates	Key Management Personnel	Other Related Parties
1	Loan Taken	-	-	5,14,50,420.00	-	-	3,79,06,657.00
2	Loan Given	-	-	-	-	-	-
3	Advance Given	-	-	-	-	-	-
4	Investment (In Shares)	-	-	-	-	-	-
5	Investment (In Debenture)	-	-	-	-	-	-
	Total	-	-	5,14,50,420.00	-	-	3,79,06,657.00

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01654802

VIVEK PATWARI * KOLKATA *

(F) **Additional Regulatory Information**

Ratios						
			As at 31.03.2025		As at 31.03.2024	
Particulars	**Items included in numerator**	**Items included in denominator**	**Ratio**	**change in the ratio by more than 25% as compared to the preceding year**	**Ratio**	**change in the ratio by more than 25% as compared to the preceding year**
(a) Current Ratio	Current Assets	Current Liabilites	106%	No	100%	No
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	39834%	No	30726%	Yes
(c) Debt Service Coverage Ratio	Earning Before Interest, tax,Depreciation & Amortisation	Total principal + Interest on Borrowings	8%	Yes	24%	Yes
(d) Return on Equity Ratio	Earning After Interest, tax,Depreciation & Amortisation	Average Shareholders Equity	44%	Yes	3463%	Yes
(e) Inventory turnover ratio	Turnover	Closing Inventory	70%	Yes	148%	Yes
(f)Trade Receivables turnover ratio	Net Credit Sales	Closing Trade Receivable	345%	Yes	0%	No
(g) Trade payables turnover ratio	Net Credit Purchase	Closing Trade Payable	1480%	Yes	20906%	Yes
(h) Net capital turnover ratio	Total Sales	Shareholder Equity	29031%	Yes	43509%	Yes
(i) Net profit ratio	Net Profit	Net Sales	0%	Yes	8%	Yes
(j) Return on Capital employed	Earning Before Interest & tax	Total Assets-Current Liabilites	85%	Yes	206%	Yes

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01654802

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01655677

VIVEK PATWARI KOLKATA

ADITRI PROPERTIES PVT LTD

(G) Other Statutory Information:-

(a) As per the information available with the company, the principal amount payable to Micro, Small and Medium Enterprises falling under the provision of Micro, Small and Medium Enterprises Development Act, 2006 Rs. Nil.

(b) There is no amount outstanding payable to Investors' Education and Protection Fund as on 31.03.2025.

(c) The Company do not have any transactions with company's struck off during the current F.Y.

(d) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the current and previous financial 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).

(e) The Company does not have any Benami property, Further, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transaction Act, 1988 and rules made thereunder.

(f) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period as at March 31, 2025.

(g) The Company have not traded or invested in Crypto Currency or Virtual Currency during the current and previous financial year.

(h) The Company has not been declared as a wilful defaulter by any bank or financial Institution or government or any government authority.

(i) The Company is not covered under section 135 of The Companies Act 2013 and hence Corporate Social Responsibility Activities are not required to be done by the company.

(j) The company has sufficient liquidity for continuing its business operations. The company is also confident about its ability to service its debt and other financial liabilities.

(k) Other information pursuant to the provision of Schedule III of the Companies Act, 2013 are not applicable and hence not given.

(l) Previous years figures have been regrouped and rearranged wherever considered necessary.

As per Our report of even date.

C/o. Sri Balaji Trading Co
127C, Hazra Road
Kolkata- 700 026

For Vivek Patwari
Chartered Accountant

VIVEK PATWARI * KOLKATA * Chartered Accountants

Vivek Patwari

Proprietor
Membership No.- 314218
UDIN - 25314218BNUJRV8305

Dated :- The 02nd day of Sep, 2025

ADITRI PROPERTIES PVT. LTD.

Chandan Chatterjee

Director / Auth. Signatory

CHANDAN CHATTERJEE
DIN NO. 01654802

ADITRI PROPERTIES PVT. LTD.

Kakoli Chatterjee

Director / Auth. Signatory

KAKOLI CHATTERJEE
DIN NO. 01655677

ADITRI PROPERTIES PVT LTD

DETAILS OF BALANCE SHEET AS AT 31ST MARCH, 2025

		Rs. In '00
A	**LOAN FROM BODY CORPORATE**	
	Ashray Realty Management Pvt Ltd	64,464.14
	Kothsons Finance & Consultancy Pvt Ltd	48,240.00
	Nicholson Vanijya Pvt Ltd	26,800.00
		1,39,504.14
B	**SUNDRY CREDITORS FOR GOODS & SERVICES**	
	10B & 10C Townshend Road	
	Uniformed Security Service	82.71
	48/9, Purna Das Road	
	Ajoy Steel	1,696.28
	Annkit Electrotech	11.88
	Bentech India Ltd (LED Division)	47.20
	M.L Sanitary (Sunil)	23.93
	Priya Construction	11,863.49
	Uniformed Security Service	168.30
	59A, Sarat Bose Road	
	A D Enterprise	1,350.48
	Annex Design Pvt. Ltd.	3,937.15
	Balajee Fire	4,680.00
	Duragrace India Pvt. Ltd.	241.45
	Hindusthan Enterprises	1,558.88
	J B Enterprise	2,624.30
	M L Sanitary (Sunil)	427.22
	Rajasthan Marbles & Tiles	194.94
	Sk. Intajul	3,960.00
	Somnath Nursery	1,214.58
	Uniformed Security Service	236.16
	Vivek Ply & Veneers Pvt. Ltd.	63.54
		34,382.49
C	**SECURITY DEPOSIT OF CONTRACTORS**	
	Priya Construction (48/9, Purna Das Road, Kol)	2,851.76
	Annex Design Pvt. Ltd. (59A, Sarat Bose Road, Kol)	1,031.41
		3,883.17
D	**OTHER PAYABLES**	
	Audit Fees Payable	70.00
	Electricity Charges Payable	132.30
	GST Payable	55,284.01
	Payable to Wellside Properties Pvt Ltd	64,220.27
	Profession Tax Payable	53.60
	TDS Payable	12,608.83
		1,32,369.01

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 01655677

ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory
Din No: 0165[illegible]62

VIVEK PATWARI KOLKATA

E	**CESC SECURITY DEPOSIT**	
	CESC Common Meter (10C Townshend)	456.00
	CESC Common Meter (59A, S B Road)	792.00
	CESC Ltd Construction Meter (59A, S B Road)	438.00
	CESC Ltd Temporary Meter (48/9, Purna Das Road)	767.00
		2,453.00
F	**REFUNDABLE DEPOSIT WITH THE LANDLORDS**	
	59, Sarat Bose Road	
	- Arindam Chatterjee	715.73
	- Kishore Chatterjee	1,000.00
	- Rejina Chatterjee	434.81
	- Taunka Chatterjee	1,000.00
	- Tridib Chatterjee	446.40
	- Tridib Chatterjee	
		3,596.94
G	**ADVANCE TO SUPPLIERS**	
	Chakraborty and Associates (59A, Sarat Bose Road)	300.00
	Sk. Naphijul (59A, Sarat Bose Road)	3,970.00
	Victor Moses & Co. (Roy Street)	500.00
	Samyakk Attorneys (48/9 Poorna Das Road)	500.00
	Sulata Purkait	176.75
		5,446.75
H	**VALUE OF CLOSING STOCK (59A, SARAT BOSE ROAD, KOLKATA)**	
	Opening Stock	64,263.63
	Add: Construction Expenses	4,06,683.38
	Less: Cost of Material Consumed	(4,20,647.01)
		50,300.00
	VALUE OF CLOSING STOCK (48/9, PURNA DAS ROAD, KOLKATA)	
	Opening Stock	3,71,298.46
	Add: Construction Expenses	86,964.63
	Add: Employee Benefit Cost	28,400.00
	Add: Financing Charges	40,509.64
		5,27,172.73
	VALUE OF CLOSING STOCK (10B & 10C TOWNSHED ROAD, KOLKATA)	
	Opening Stock	-
	Add: Pre Operative Expenses	17,751.29
	Add: Construction Expenses	15,175.94
	Add: Financing Charges	4,501.07
		37,428.30

VIVEK PATWARI Chartered Accountants KOLKATA

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01654802

ADITRI PROPERTIES PVT. LTD.

Director / Auth. Signatory

Din No: 01655677

ADITRI PTOPERTIES PRIVATE LIMITED

3 SIGNIFICANT ACCOUNTING POLICIES AND OTHERS NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

A) Significant Accounting Policies

(i) Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). These financial statements have been prepared on an accrual basis and under the historical cost conventions.

(ii) Accounting Policy

During the year, the project is completed. Till Financial Year 2023 – 24, the company is following the Percentage Completion Method as per the guidance notes issued by The Institute of Chartered Accountant of India. Since, the project is completed so the company has followed the Project Completion Method for booking the revenue and cost for the Financial Year 2024 – 2025.

(iii) Revenue Recognition

Revenue is primarily derived from the sale of land and / or construction activity and other related activities.

Revenue from sale of goods is to be recognized on transfer of significant risks and rewards of ownership to the buyer and it is reasonable to expect ultimate collection from the buyer. During the year, the project has been completed and revenue has been booked following the principle of guidance note issued by The Institute of Chartered Accountant of India following Project Completion Method for booking the revenue and cost for the Financial Year 2024 – 2025.

(iv) Inventory

Inventory (Closing Stock – Finished Goods) in respect of construction activities is valued at Cost. Cost includes Purchase price, Duties & Taxes & Registration Fees, Interest and Borrowing cost, if any and other expenditure directly or indirectly attributable to the acquisition and construction of the project.

(v) Earning Per Share

Basic and Diluted Earnings per shares are calculated by dividing the net profit attributable to the ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

(vi) Provision for Current and Deferred Tax

Provision for current tax is made after taking in to consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income has not been created as a matter of prudence.

VIVEK PATWARI KOLKATA

ADITRI PROPERTIES PVT. LTD.	ADITRI PROPERTIES PVT. LTD.
Director / Auth. Signatory	Director / Auth. Signatory
Din No: 01654802	Din No: 01655677