Acknowledgement Number:431747351051125 **Date of filing : 05-Nov-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2025-26

PAN	ABOCS3320H		
Name	SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED		
Address	1SR-FR, FL-O7 , 6, TINKARI GHOSH LANE, KALIGHAT , KOLKATA , 32-West Bengal, 91-INDIA, 700026		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	431747351051125

Taxable Income and Tax Details	Current Year business loss, if any	1	11,000
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by RAVI KHATIK in the capacity of Director having PAN AXVPK7286L from IP address 103.121.116.246 on 05-Nov-2025 14:58:29 at KOLKATA (Place) DSC Sl.No & Issuer 9061631 & 102770678215853741214986255783026702203CN=ProDigiSign Sub CA DSC 2022,OU=Certifying Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code

ABOCS3320H06431747351051125 2fc02e198eefe9d4acfa3fb2deeb38333c52185f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Bank

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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You have logged in as: CA PRASENJIT MANDAL (308791)

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **25308791BMJMBJ3733**

GENERATE ANOTHER UDIN EXIT/LOGOUT

Swastey Real Estate OPC
Statutory

COMPUTATION OF INCOME TAX

Name of the Assessee	:: **SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED**
Address	:: 1SR - FR, FL-07, Tinkari Ghosh Lane,
	:: LP-U/G, Kalighat, Kolkata - 700026
Permanent Account Number	:: **ABOCS3320H**
Date of Incorporation	:: 19.08.2024
Assessment Year	:: **2025 - 2026**
Previous Year	:: **2024 - 2025**

		Amount Rs. P.
INCOME FROM BUSINESS :		
Profit as per Profit & Loss Account	-	
Business loss carried forward	-	**NIL**
INCOME FROM OTHER SOURCES :		NIL
GROSS TOTAL INCOME		**NIL**
Less : Deduction under chapter VI A of the Income Tax Act, 1961		NIL
TAXABLE INCOME		**NIL**
Tax on Taxable Income		NIL
PAYABLE / (REFUNDABLE)		**NIL**

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Report on the Financial Statements:

Opinion

We have audited the accompanying financial statements of **SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED**, which comprise the balance sheet as at **31st March, 2025**, and the Statement of Profit and Loss and statement, 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** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2025**, its *loss* and cash flows 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.

GHOSH MANDAL AND ASSOCIATES ★ KOLKATA 700 026 ★ Chartered Accountants

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 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.

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, financial performance and cash flows 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

GHOSH MANDAL AND ASSOCIATES KOLKATA 700 026 Chartered Accountants and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors 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 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.

GHOSH MANDAL AND ASSOCIATES
KOLKATA
700 026
Chartered Accountants

- 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* :**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, In our opinion and according to the information and explanations given to us the said order is not applicable to the company..

2. As required by section 143(3) of the Act, we report that :
   a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from branches not visited by us;

   c) the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;

   d) in our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014;

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

e) on the basis of written representations received from the directors as on 31st March, **2025**, and 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 Companies Act, 2013.

f) based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which doesn't have a feature of recording audit trail (edit log) facility. However, in our opinion, proper books of accounts stating true & fair states of affairs of the Company, as required under Sec 128(1) of the Companies Act, 2013 has been maintained by the company for the financial year 2024-25.

g) with respect to the other matters to be included in the Auditors' 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) as informed to us the Company does not have any pending litigations which would impact its financial position

   ii) the company did not have any long-term contract including derivative contracts for which there were any material foreseeable losses.

   iii) the company did not have any delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund.

   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 or entity, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that 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 or entity, 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

GHOSH MANDAL AND ASSOCIATES
KOLKATA 700 026
Chartered Accountants

Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on such audit procedures performed 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 (a) and (b) contain any material misstatement.

For GHOSH MANDAL & ASSOCIATES.
(formerly known as Sujit Ghosh & Co.)
Chartered Accountants
(Registration No. - **327306E**)

(PRASENJIT MANDAL)
Partner
(Membership No. 308791)
UDIN **:** 25308791BMJMBJ3733

Dated : The **20th** day of August; 2025
Place : 57A, Nepal Bhattacharjee 1st Lane
Kolkata: 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

STATEMENT OF PROFIT & LOSS ACCOUNT for the year ended 31st March, 2025

(Rupees in '00)

	Note	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Rupees	Rupees
INCOME			
Revenue from Operations (Net)		NIL	NIL
Other Income		NIL	NIL
Total Revenue		NIL	NIL
EXPENSES			
Cost of Materials Consumed		NIL	NIL
Employee Benefits Expenses		NIL	NIL
Finance Costs		NIL	NIL
Depreciation and Amortisation Expenses		NIL	NIL
Other Expenses	9	110	-
Total Expenses		110	-
PROFIT / (LOSS)			
For the year before tax		(110)	-
Less : Tax Expenses		NIL	NIL
For the year after Income Tax		(110)	-
EARNINGS PER EQUITY SHARE			
(Face Value Rs. 10.00 each)			
Basic		NIL	NIL
Diluted		NIL	NIL

The accompanying notes 1 to 10 are an integral part of the Financial Statements.

In terms of our report of even date
For **GHOSH MANDAL & ASSOCIATES**
(formerly known as Gujit Ghosh & Co.)
Chartered Accountants
Reg. No. - 327306E

GHOSH MANDAL & ASSOCIATES KOLKATA 700 026 Chartered Accountants

(Prasenjit Mandal)
Partner
Membership No. 308791
UDIN : 25308791BMJMBJ3733

Dated : The 20th day of August, 2025
Place : 57A, Nepal Bhattacharjee 1st Lane
Kolkata : 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

Amount in "00" except no. of shares

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1,00,000 Equity Shares of Rs. 10/- each	1,00,000	10,000	-	-
(b) Issued, Subscribed and Paid up 10,000 Equity shares of Rs.10 each with voting rights	10,000	1,000	-	-
Total	10,000	1,000	-	-
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
RAVI KHATIK	10,000	100	10	1,000
TOTAL	10,000	100	10	1,000

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	RAVI KHATIK	10,000	100	100

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
		-	-	-

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
-	-	-	1,000	1,000

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
-	-	-	-	-

On behalf of the Board

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

NOTES TO The Financial Statements

(Rupees in '00)

	As at 31st March, 2025 Rupees	As at 31st March, 2024 Rupees
2 RESERVE & SURPLUS		
Surplus in Statement of Profit and Loss		
At the beginning of the year	-	
Add : Profit for the year	(110)	
	(110)	-
SHORT TERM BORROWING		
Loan from Director	-	
4 OTHER CURRENT LIABILITIES		
Other Payables		
Liabilities for Goods	-	
Liabilities for Expenses	107	
Liabilities for Audit Fees	89	
	196	-
6 CURRENT INVESTMENT		
	-	-
7 OTHER CURRENT ASSETS		
Miscellaneous Expensess	86	
	86	-
8 CASH AND CASH EQUIVALENTS		
Cash in hand	1,000	
Cash at Bank with Scheduled Bank		
- in Current Account		
Vijaya Bank, A/c No - 2950006774		-
	1,000	-

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

Note 3 - TRADE PAYABLES

Figures For the Current Reporting Period

(Rupees in '00)

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
MSME	-	-	-	-	NIL
Others	-	-	-	-	NIL
Dispute dues-MSME	-	-	-	-	NIL
Dispute dues	-	-	-	-	NIL
Others	-	-	-	-	NIL
Total					NIL

Figures For Previous Reporting Period

(Rupees in '00)

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
MSME	-	-	-	-	NIL
Others	-	-	-	-	NIL
Dispute dues-MSME	-	-	-	-	NIL
Dispute dues	-	-	-	-	NIL
Others	-	-	-	-	NIL
Total					NIL

Note 5 - TRADE RECEIVABLES

Figures For the Current Reporting Period

(Rupees in '00)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Others						NIL

Figures For Previous Reporting Period

(Rupees in '00)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Others						NIL

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

NOTES TO The Financial Statements

	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rupees	Rupees
9 **OTHER EXPENSES**		
Auditors' Remunaration	89	
Miscellaneous Expenses	21	
	110	-

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

Note 3 - TRADE PAYABLES

Figures For the Current Reporting Period

(Rupees in '00)

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
MSME	-	-	-	-	NIL
Others	-	-	-	-	NIL
Dispute dues-MSME	-	-	-	-	NIL
Dispute dues	-	-	-	-	NIL
Others	-	-	-	-	NIL
Total					NIL

Figures For Previous Reporting Period

(Rupees in '00)

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
MSME	-	-	-	-	NIL
Others	-	-	-	-	NIL
Dispute dues-MSME	-	-	-	-	NIL
Dispute dues	-	-	-	-	NIL
Others	-	-	-	-	NIL
Total					NIL

Note 5 - TRADE RECEIVABLES

Figures For the Current Reporting Period

(Rupees in '00)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Others						NIL

Figures For Previous Reporting Period

(Rupees in '00)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	NIL
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	NIL
Others						NIL

GHOSH MANDAL AND ASSOCIATES
KOLKATA 700 026
Chartered Accountants

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

Cash Flow Statement for the year ended 31st March, 2025

(Rupees in '00)

	Particulars	2024 - 2025		2023-2024	
		Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)
A.	***Cash Flow arising from Opering Activities*** :				
	Net Profit before Tax and Exceptional Items as per Statement of Profit and Loss Account	(110)		NIL	
	Add / (Deducted) :				
	Depreciation and Amortisation Expenses	NIL		NIL	
	Operation Cash Profit before working Capital Changes	(110)		-	
	(-) Decrease in Short-term Borrowings	-		-	
	(+) Increase in Other Current Liabilities	196		-	
	(+) Increase in Short-term Provisions	-		-	
	(-) Increase in Other Current Assets	(86)		-	
	(+) Decrease in Short-Term Loans & Advances	-		-	
	Cash Flow From Operation	-		-	
	Add / (Deduct) : Direct Tax (Net)	-		-	
	Cash Flow before Prior Period Adjustments	-		-	
	Add / (Deduct) : Prior Period adjustments	NIL		NIL	
	Net Cash Inflow/(Outflow) in the Course of Operating Activities after	-		-	
	Add / (Deducted) : Exceptional Items	NIL		NIL	
	Net Cash Inflow / (Outflow) in the course of Operating Activities after Exceptional Items		-		-
B.	***Cash Flow arising from Investing Activities*** :				
	Inflow :				
	Sale of Fixed Assets	NIL		NIL	
	Outflow :				
	Acquisition of Fixed Assets	-		NIL	
	Net Cash Inflow / (Outflow) in the course of Investing Activities		-		NIL
C.	***Cash Flow arising from Financing Activities*** :				
	Inflow :				
	Issue of Equity Share	1,000			
	Loan from Scheduled Banks	NIL		NIL	
		NIL		NIL	

On behalf of the Board

GHOSH MANDAL AND ASSOCIATES
KOLKATA 700 026
Chartered Accountants

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
1SR - FR, FL-07, Tinkari Ghosh Lane,
LP-U/G, Kalighat, Kolkata - 700026

Cash Flow Statement for the year ended 31st March, 2025 (Contd....)

(Rupees in '00)

Particulars	2024 - 2025		2023 - 2024	
	Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)
Outflow :				
Repayment of Loan from Directors	NIL	1,000	NIL	
Net Cash (Outflow) in the course of Financing Activities		NIL		NIL
Net Increase / (Decrease) in Cash / Cash Equivalents (A+B+C)		1,000		-
Add : Balance at the beginning of the year		-		NIL
Cash and Cash Equivalents at the close of the year		1,000		NIL

In terms of our report of even date
For **GHOSH MANDAL & ASSOCIATES.**
(formerly known as Gujit Ghosh & Co.)
Chartered Accountants
Reg. No. - 327306E

(Prasenjit Mandal)
Partner
Membership No. 308791
UDIN : 25308791BMJMBJ3733

Dated : The 20th day of August, 2025
Place : 57A, Nepal Bhattacharjee 1st Lane
Kolkata : 700 026

On behalf of the Board

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director

10. ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies :

The financial statements are prepared under the historical cost convention, on an accrual basis, except otherwise stated, and materially comply with requirements of the Companies Act 2013 and the mandatory Accounting Standards (AS) referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. The preparation of financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of financial statements and the reported income and expenses during the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ form these estimates. The significant accounting policies adopted in the presentation of the Accounts are as under:-

a) Sales & Other Income

Revenue from Operation is recognised on mercantile basis.

b) Fixed Assets

Fixed Assets are capitalized at acquisition cost including directly attributable cost of bringing the assets to its working condition for the intended use.

c) Depreciation

Depreciation on Fixed Assets is provided for on the basis of straight-line method over the useful lives of assets estimated as per the manner prescribed under Part C of schedule II to the Companies Act, 2013.

d) Inventories

Inventories are valued at cost and certified by the management of the company.

e) Investments

Investments are valued at acquisition cost. No provision has been made for the rise or fall of the price of the stocks.

f) Impairment of Assets

An impairment profit / (loss) is recognised whenever any difference occurs between the carrying amount of an asset and its recoverable value. The company does not assess the value-in-use of its fixed assets at the Balance Sheet date. So, there is no impairment profit / (loss) during the said Financial Year.

Contd....

GHOSH MANDAL AND ASSOCIATES * Chartered Accountants * KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director

SWATEJ REAL (OPC) PRIVATE LIMITED
1SR-FR, FL-07, Tinkari Ghosh Lane, LP-U/G
Kalighat, Kolkata – 700026

10. ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS (Contd...)

g) Event Occurring after the date of Balance Sheet date

Material events occurring after Balance Sheet date are taken into cognisance.

h) Contingent Liabilities

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of Notes to the accounts.

i) Retirements Benefits

No Provision for gratuity Liabilities and Leave encashment has been made, as this will be accounted for at the time when liabilities arise for payment to staff.

j) Income Tax

Provision for Current Income Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. Deferred tax liabilities / assets has provided into accounts due to difference between of calculation of depreciation as per Companies Act, 2013 and Income Tax Rule, 1962.

k) Goods & Service Tax

The Company is registered under the Central Goods & Service Tax Act, 2017 as well as the State Goods & Service Tax Act, 2017 since the day of inception of this act.

l) Payments to Auditors :

Audit Fees	**7 ,500**	**7 ,500**

2. These accounts have been prepared in compliance with the applicable Accounting Standards referred to in the Section 133 of the Companies Act; 2013 as amended.
3. Schedules '1' to '10' form an integral part of the Balance Sheet and the Profit & Loss Account.
4. The revised Schedule III has become effective from 1st April, 2015 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Contd....

GHOSH MAKAL & ASSOCIATES Chartered Accountants KOLKATA 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED

Director

SWATEJ REAL (OPC) PRIVATE LIMITED
1SR-FR, FL-07, Tinkari Ghosh Lane, LP-U/G
Kalighat, Kolkata – 700026

10. ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS (Contd...)

5. Related Parties Disclosure as per Accounting Standard '18'
   a) List of Related Parties:
      i) Parties where Control Exists : Nil
      ii) Other Parties with whom the company has entered into transactions during the year.
         1) Key Management Personnel:
            Ravi Khatik : Director
   b) Related Party Transaction

	Associates	Key Management Personnel	Total
Revenue Transaction	-- --	------	-----
Loan from Directors	-- --	------	-----

6. All the immovable property belongs to company is held in the name of company.

7. None of the property, plant & equipment has been revalued by the company during the FY 2024-2025.

8. The company has not granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

9. The company has no capital work in progress, intangible assets under development, and Benami Property as on 31st day of March 2025.

10. The company has not been declared as wilful defaulter.

11. The company has not entered into any transaction with struck off company u/s 248 of the companies Act, 2013 during the FY year 2024-2025.

12. 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.

13. All the figures except otherwise provided, in the Financial statements are given in round of rupees hundred and due to this, there are some differences in addition and subtraction in comparison of actual figure, which are immaterial.

GHOSH MANDAL AND ASSOCIATES
KOLKATA 700 026
Chartered Accountants

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director

Contd....

SWATEJ REAL (OPC) PRIVATE LIMITED
1SR-FR, FL-07, Tinkari Ghosh Lane, LP-U/G
Kalighat, Kolkata – 700026

10. ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS (Contd...)

14. All figures except otherwise provided, in the Financial Statements are given in round of hundred, resulting in some differences in addition or subtraction in comparison with actual figure, which are immaterial.

Signatures to Schedules `1' to `10'
On behalf of the Board

For **GHOSH MANDAL & ASSOCIATES**
(formerly known as Sujit Ghosh & Co.)
Chartered Accountants
Reg. No.- **327306E**

GHOSH MANDAL AND ASSOCIATES KOLKATA 700 026 Chartered Accountants

(Prasenjit Mandal)
Partner
Membership No. 308791
UDIN **:** 25308791BMJMBJ9733

Dated: The **20**th day of August, 20**25**
Place : 57A, Nepal Bhattacharjee 1st Lane
Kolkata - 700 026

SWATEJ REAL ESTATE (OPC) PRIVATE LIMITED
Director