SAMDEV REALTORS PRIVATE LIMITED
REGD. OFFICE:
DASADRON, MANIKTALA KHELAR MATH,
KOLKATA - 700 136

CIN : U70102WB2014PTC202995

NOTICE

NOTICE is hereby given that the **TENTH ANNUAL GENERAL MEETING** of the shareholders of **SAMDEV REALTORS PRIVATE LIMITED** will be held on Monday, the 30th September, 2024 at 01:30 P.M. at its Registered Office at, Dasarson, Maniktala, Khelar Math, Kolkata - 700 136 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Directors' Report and the Audited Accounts of the year ended 31st March 2024 and the Report of Auditors thereon.

FOR AND ON BEHALF OF THE BOARD
Samdev Realtors Pvt. Ltd.
Shyam Sundar Kundu
Director

PLACE: Kolkata
DATED: The 28th day of August, 2024

(SHYAM SUNDAR KUNDU)
DIRECTOR
DIN NO. 06943469

NOTES:

1. Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on a poll to vote instead of himself and the proxy need not be a member of the Company.

2. Explanatory statement pursuant to Section 102 of the Companies Act, 2013 is not applicable for this year.

SAMDEV REALTORS PRIVATE LIMITED
REGD. OFFICE:
DASARON, MANIKTALA, KHELAR MATH
KOLKATA - 700 136
CIN : U70102WB2014PTC202995

DIRECTORS' REPORT

To,
The Members,

The Directors have pleasure in presenting before you the TENTH ANNUAL REPORT of the Company along with the Audited Statements of Accounts for the year ended on 31st March, 2024.

1. **Financial Results :**
During the year under review Company registered performance as borne out by the following figures:

	March 31, 2024 (Rs. In '00)	March 31, 2023 (Rs. In '00)
Profit/ (Loss) before Tax	15123.58	13299.80
Provision for Taxes incl Deferred Tax	4238.30	3505.91
Profit/ (Loss) after Tax	10885.28	9793.89
Balance brought forward	15369.25	5575.36
Balance carried to Balance Sheet	26254.53	15369.25

2. **Operations :**
The Company has reported total income of ₹1,00,203.40 hundreds for the current year as compared to ₹1,41,830.49 hundreds in the previous year. The Net Profit for the year is ₹ 10,885.28 hundreds compared to profit of ₹9,793.89 hundreds in the previous year.

3. **Material Changes between the date of the Board report and end of financial year :**
There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate on the date of the report.

4. **Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future :**
During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

5. **Statutory Auditor & Audit Report :**
There are no qualifications or observations or remarks made by the Auditors in their Report.

6. **Change in the nature of business :**
The Company has not changed any business during the year under review.

7. **Details of directors or key managerial personnel :**
There has been no change in the directorship or key managerial personnel of the company.

8. **Number of meeting of the Board** :
During the year 2023-24, the Board of Directors have met 4 (Four) times.

9. **Directors' Responsibility Statement** :
Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2024 and of the profit and loss of the company for that period;

(iii) the directors have 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) the directors have prepared the annual accounts on a going concern basis;

(v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. **Web Link of Annual Return, If any:**
The company does not have any website.

11. **Related Party Transactions** :
There were no materially significant contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report

12. **Acknowledgments** :
The Directors wish to place on record their sincere appreciation for the assistance, Valuable contribution, support and Co-operation extend by the employees, its investors and all other associates to the company in achieving the results.

FOR AND ON BEHALF OF THE BOARD

Samdev Realtors Pvt. Ltd.
Shyam Sundar Kundu
Director

PLACE: Kolkata
DATED: The 28th day of August, 2024

(SHYAM SUNDAR KUNDU)
DIRECTOR
DIN NO. 06943469

RUNGTA & CO.
Chartered Accountants

127, Netaji Subhas Road, 2nd Floor,
Room No. 5, Kolkata - 700001
Email : rungtaco@gmail.com
Mobile No. : 9830318449
Phone No. : [033] 22680707
[033] 22711807

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF SAMDEV REALTORS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **SAMDEV REALTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024 and the Statement of Profit and Loss for the year then ended, and 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 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, 2024 and its Profit and Loss Statement of "Profit" for the year ended on that date.

Basis of 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.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates

RUNGTA & CO. KOLKATA

that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility

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 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 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

RUNGTA & CO. KOLKATA

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.

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.

Report on Other Legal and Regulatory Matters

1. This report does not include a statement on the matters specified in paragraph 3 & 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, since in our opinion and according to the information and explanation 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 sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

(b) In our opinion, proper Books of Accounts as required by the Law have been kept by the Company so far as it appears from our examination of the books.

(c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account submitted to us.

(d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of written representations received from the directors as on 31st March, 2024 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March, 2024 from being appointed as director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

(g) In our opinion and to the best our information and according to the explanations given to us the company being a private company, provisions of section 197 of the Act related to the managerial remuneration is not applicable.

(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:

a) The company does not have any pending litigations which would impact its financial position;

b) The Company has not entered into any long term contracts including derivative contract, requiring provision under applicable laws or accounting standards, for material foreseeable losses,

c) The Company is not required to transfer any amount to the Investor Education and Protection Fund.

d) (i) That 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 the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in

RUNGTA & CO. KOLKATA

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.

(ii) That management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any other 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 Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub clause (a) and (b) contain any material misstatement.

e) The Company has not declared any dividend during the year, so reporting under this clause for compliance with section 123 of the Companies Act, is not applicable.

f) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 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 softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For Rungta & Co.
Chartered Accountants
F.R.No 329110E

RUNGTA & CO. KOLKATA Chartered Accountants

(Mayank Rungta)
Proprietor
Membership No. 308467

127, Netaji Subhas Road
2nd Floor, Room No. 5
Kolkata – 700 001
UDIN : 24308467BKFHOP3946
Date: The 28th day of August, 2024

SAMDEV REALTORS PRIVATE LIMITED
REGD. OFFICE:
DASADRON, MANIKTALA KHELAR MATH,
KOLKATA - 700 136

BALANCE SHEET AS AT 31ST MARCH, 2024

Sl No.	Particulars	Note No.	2023-24 Amount (₹ in '00)	2022-23 Amount (₹ in '00)
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	5,000.00	5,000.00
	(b) Reserves and surplus	2	26,254.53	15,369.25
2	**Non Current liabilities**			
	(a) Long term borrowings	3	83,864.31	84,045.79
3	**Current liabilities**			
	(a) Trade Payables	4	29,716.25	26,428.56
	(b) Other Current Liabilities	5	63,139.82	24,254.33
	(c) Short Term Provision	6	945.95	1,422.46
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
II.	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant & Equipment & Intangible Asset	7	29.49	60.04
2	**Current assets**			
	(a) Inventories	8	1,22,901.75	71,583.34
	(b) Trade Receivables	9	-	800.00
	(c) Short Term Loans & Advances	10	11,124.22	8,859.99
	(d) Cash and Cash Equivalents	11	71,970.11	74,973.92
	(e) Other Current Assets	12	2,895.30	223.10
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

SIGNIFICANT ACCOUNTING POLICIES & OTHER NOTES 19

The Notes referred to above form an integral part of Financial Statements
This is the Balance Sheet referred to in our report of even date

For RUNGTA & CO.
Chartered Accountants

RUNGTA & CO. KOLKATA Chartered Accountants

(MAYANK RUNGTA)
Proprietor
Membership no. 308467
Firm Registration No. 329110E
127, Netaji Subhas Road
2nd Floor, Room No. - 5
Kolkata - 700001
UDIN : 24308467BKFHOP3946
Date : The 28th day of August, 2024

For and on behalf of the Board
Samdev Realtors Pv.
Director

SHYAM SUNDAR KUNDU
DIRECTOR
DIN NO. - 06943469

Samdev Realtors Pvt. Ltd.
Director

SUMANTA CHOWDHURY
DIRECTOR
DIN NO. - 08886288

SAMDEV REALTORS PRIVATE LIMITED
REGD. OFFICE:
DASADRON, MANIKTALA KHELAR MATH,
KOLKATA - 700 136

Profit and Loss Statement for the year ended 31st March 2024

Sl No	Particulars	Note No	[illegible] Amount [illegible]	[illegible] Amount [illegible]
I.	Revenue from operating activities	13	1,00,203.40	1,41,830.49
II.	Total Income		[illegible]	[illegible]
III.	Expenses:			
	Material Consumed	14	93,733.68	1,02,734.08
	Changes Of Inventories of Work in Progress	15	(51,318.41)	(5,610.88)
	Employee Benefit Expense	16	1,510.00	1,440.00
	Finance Cost	17	2,984.34	2,884.20
	Depriciation & Amortisation	7	50.55	137.22
	Other expenses	18	38,139.66	26,946.09
	Total Expenses		[illegible]	[illegible]
IV.	Profit Before Tax (II - III)		[illegible]	[illegible]
V.	Tax expense:			
	(1) Current tax		3,945.95	3,422.46
	(2) Income Tax for Earlier Years		292.35	83.45
VI	Profit (Loss) for the period (IV - V)		[illegible]	[illegible]
VII	Earnings per equity share:			
	(i) Basic		21.77	19.59
	(ii) Diluted		21.77	19.59

SIGNIFICANT ACCOUNTING POLICIES & OTHER NOTES 19

The Notes referred to above form an integral part of Financial Statements
This is the Balance Sheet referred to in our report of even date

For RUNGTA & CO.
Chartered Accountants

RUNGTA & CO. KOLKATA CHARTERED ACCOUNTANTS

(MAYANK RUNGTA)
Proprietor
Membership no. 308467
Firm Registration No. 329110E
127, Netaji Subhas Road
2nd Floor, Room No. - 5
Kolkata - 700001
UDIN : 24308467BKFHOP3946
Date : The 28th day of August, 2024

For and on behalf of the Board
Samdev Realtors Pvt. Ltd.
Shyam Sundar Kundu
Director
SHYAM SUNDAR KUNDU
DIRECTOR
DIN NO. - 08943469

Samdev Realtors Pvt. Ltd.
Director
SUMANTA CHOWDHURY
DIRECTOR
DIN NO. - 06886288

SAMDEV REALTORS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

A Basis of Accounting

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP) in India, in compliance with the provisions of the Companies Act, 2013 and the accounting standards as specified under section 133 in the Companies Act, 2013 read with rule 7 of the Companies (Accounts) rule 2014 prescribed by the Central Government. The management evaluates all recently used or revised accounting standards on an ongoing basis. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly issued accounting standard, if initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B Use of Estimates

The preparation of the Financial Statements in confirmity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

C Property, Plant and Equipment (PPE)

PPE are stated at their cost of acquisition, net of availed taxes, less accumulated depreciation and impairment loss, if any. All costs, including financing costs, relating to the acquisition and installation of assets and bringing it to its working condition for its intended use are capitalised.

Subsequent expenditure related to an item of PPE is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing PPE, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Gains or losses arising from de-recognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is de-recognised.

Depreciation on fixed assets is provided on Written Down Value method (WDV) based on useful lives of respective assets as specified in Part "C" of Schedule II of the Companies Act, 2013.

Capital Work in Progress has been stated at cost.

D Revenue Recognition

Incomes are recognised and accounted for on accrual basis. Revenue from Operations include sale of goods which is recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration and stated at net of GST, returns, trade discounts and rebates.

Interest Income and other income are recognised on time proportion basis.

Revenue from services are recognised as they are rendered based on arrangements with the customers.

E Employee Benefits

Short-term employee benefits like provident fund, employees state insurance are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

Expenses for Leave Encashment has been accounted on the basis of earned leave as and when the same is paid.

Post employment and other long term employee benefits are recognised as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long-term benefits are charged to the Statement of Profit and Loss.

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA Chartered Accountants

Samdev Realtors Pvt.

Director

F Provision for Current and Deferred Tax

Provision for current income tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the Balance Sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

G Earnings Per Share

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on Earnings Per Share. In determining earnings per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the period. The numbers of shares used in computing diluted earnings per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as on the beginning of the period, unless issued at a later date.

H Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA Chartered Accountants

Samdev Realtors Pvt. L

Director

SAMDEV REALTORS PRIVATE LIMITED

Notes annexed to and forming part of the Accounts

Note 1:- Share Capital

Share Capital	2023-24		2022-23	
	Number	Amount (₹ in '00)	Number	Amount (₹ in '00)
a) Authorised				
Equity Shares of Rs.10 each	1,00,000	10,000.00	1,00,000	10,000.00
b) Issued				
Equity Shares of Rs. 10 each	50,000	5,000.00	50,000	5,000.00
c) Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid	50,000	5,000.00	50,000	5,000.00
Total	50,000	5,000.00	50,000	5,000.00

d) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	2023-24		2022-23	
	Number	Amount (₹ in '00)	Number	Amount (₹ in '00)
Shares outstanding at the beginning of the year	50,000	5,000.00	50,000	5,000.00
Shares Issued during the year	-	-	-	-
Shares brought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,000	5,000.00	50,000	5,000.00

e) Rights, Preferences and restrictions attached to Shares

The Company has one class of shares - 'Equity shares' having a par value of Rs. 10 per share. Each equity shareholder is eligible for one voting right at the General Meeting of the Company and is entitled to dividend. In the event of liquidation of the Company the equity shareholders are elegible to receive the remaning assets of the Company after distribution of all preferential amounts in proportion to their share holdings.

f) Shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	2023-24		2022-23	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sumanta Chowdhury	25,000	50%	25,000	50%
Shyam Sundar Kundu	25,000	50%	25,000	50%

g) Details of Shareholding of Promoters in the Company

Name of Shareholder	2023-24			2022-23		
	No. of Shares held	% of Holding	% Change during the yr.	No. of Shares held	% of Holding	% Change during the yr.
Sumanta Chowdhury	25,000	50.00%	-	25,000	50.00%	-
Shyam Sundar Kundu	25,000	50.00%	-	25,000	50.00%	-

Samdev Realtors Pvt. Ltd.

Sumanta Chowdhury

Director

RUNGTA & CO. Chartered Accountants

Samdev Realtors Pvt. Ltd.

Shyam Sunder Kundu

Director

SAMDEV REALTORS PRIVATE LIMITED

Note 2:- Reserves and Surplus

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
a) Surplus - Balance in the Statement of Profit & Loss		
Opening balance	15,369.25	5,575.36
(+) Net Profit/(Net Loss) For the current year	10,885.28	9,793.89
Closing Balance	26,254.53	15,369.25
Total	26,254.53	15,369.25

Note 3:- Long Term borrowings

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
(a) Unsecured Loan		
From Director	40,453.00	40,450.00
From Bodies Corporate	43,411.31	43,595.79
Total	83,864.31	84,045.79

Note 4:- Trade Payables

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Trade Payables	29,716.25	26,428.56
Total	29,716.25	26,428.56

Trade Payables Ageing Schedule as on 31.03.2024

Particulars	Outstanding for the following period from the due date of payment				Total
	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
(i) MSME	-	-	-	-	-
(ii) Others	7,831.72	17,884.53	4,000.00	-	29,716.25
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	7,831.72	17,884.53	4,000.00	-	29,716.25

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA Chartered Accountants

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

Trade Payables Ageing Schedule as on 31.03.2023

Particulars	Outstanding for the following period from the due				Total
	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
(i) MSME	-	-	-	-	-
(ii) Others	22,428.56	4,000.00	-	-	26,428.56
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	22,428.56	4,000.00	-	-	26,428.56

Note 5:- Other Current Liabilities

Particulars	2023-24	2022-23
	Amount (₹ in '00)	Amount (₹ in '00)
Security Deposit against Work Contract	18,860.00	7,060.00
Statutory Liabilities	1,500.53	5,260.13
Expenses Payable	2,244.29	1,914.20
Other Advances	40,535.00	10,000.00
Total	63,139.82	24,254.33

Note 6:- Short Term Provisions

Particulars	2023-24	2022-23
	Amount (₹ in '00)	Amount (₹ in '00)
Provision for Income Tax	945.95	1,422.46
Total	945.95	1,422.46

Note 8:- Inventories

Particulars	2023-24	2022-23
	Amount (₹ in '00)	Amount (₹ in '00)
Work in Progress	1,22,901.75	71,583.34
Total	1,22,901.75	71,583.34

Note 9:- Trade Receivables

Particulars	2023-24	2022-23
	Amount (₹ in '00)	Amount (₹ in '00)
Unsecured		
Considered Doubtful		
Considered Good	—	800.00
Total	-	800.00

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO.
Kolkata
Chartered Accountants

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

Trade Receivable Ageing Schedule as on 31.03.2024

Particulars	Outstanding for the following period from the due date of payment					Total
	< 6 Months	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
Undisputed Trade						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Disputed Trade						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

Trade Receivable Ageing Schedule as on 31.03.2023

Particulars	Outstanding for the following period from the due date of payment					Total
	< 6 Months	< 1 Year	1-2 Yrs	2-3 Yrs	> 3 Yrs	
Undisputed Trade						
Considered Good	800.00	-	-	-	-	800.00
Considered Doubtful	-	-	-	-	-	-
Disputed Trade						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Total	800.00	-	-	-	-	800.00

Note 10:- Short Term Loans & Advances

Particulars	2023-24	2022-23
	Amount (₹ In '00)	Amount (₹ In '00)
Unsecured		
Advances to Others	3,500.00	1,500.00
Advance to Suppliers	7,624.22	7,359.99
Total	11,124.22	8,859.99

Note11:- Cash and Cash Equivalents

Particulars	2023-24	2022-23
	Amount (₹ In '00)	Amount (₹ In '00)
a) Balances with banks		
Current Account	70,637.67	74,539.34
b) Cash in hand	1,332.44	434.58
Total	71,970.11	74,973.92

Note 12:- Other Current Assets

Particulars	2023-24	2022-23
	Amount (₹ In '00)	Amount (₹ In '00)
GST Receivable	2,672.20	-
Commodity Difference Receivable	223.10	223.10
Total	2,895.30	223.10

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA Chartered Accountants

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

Note 13:- Revenue from Operations

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Work Contract	1,00,203.40	1,41,830.49
Total	1,00,203.40	1,41,830.49

Note 14:- Material Consumed

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Purchase of Materials	93,733.68	1,02,734.06
Total	93,733.68	1,02,734.06

Note 15:- Increase / Decrease in Inventory of Work in Progress

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Opening Stock :		
Work in Progress	71,583.34	65,972.46
Total (a)	71,583.34	65,972.46
Closing Stock :		
Work in Progress	1,22,901.75	71,583.34
Total (b)	1,22,901.75	71,583.34
Total (a-b)	(51,318.41)	(5,610.88)

Note 16:- Employee Benefit Expense

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Salary Paid	1,510.00	1,440.00
Total	1,510.00	1,440.00

Note 17:- Finance Cost

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Interest on Loan	2,870.00	2,884.20
Interest on TDS	0.62	-
Interest on GST	93.72	-
Total	2,964.34	2,884.20

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

Note 18:-Other Expenses

Particulars	2023-24 Amount (₹ In '00)	2022-23 Amount (₹ In '00)
Construction Expenses	-	
Labour Charges		
Municipal Expenses	32,173.53	24,250.00
Electricity Expense	1,832.00	-
JV Expenses	-	113.36
Land Registration Fees	2,000.00	-
Generator Expenses	110.42	-
Site Expenses	360.00	330.00
Security Guard	-	584.40
	-	200.00
Total (A)	36,475.95	25,477.76
Bank Charges	17.34	22.91
Brokerage	500.00	1,000.00
Conveyance Expenses	12.10	10.50
Marketing Expenses	440.99	-
Filling Fees	22.27	13.50
General Expense	17.94	16.71
Late Fees on GST	32.50	5.50
Professional Fees	367.00	312.00
Printing & Stationery	171.00	6.20
Postage & Stamps	2.58	1.01
Payment to Auditors		-
Audit Fees	80.00	80.00
Total (B)	1,663.71	1,468.33
Total	38,139.66	26,946.09

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. Chartered Accountants

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

Note 7 :- Property, Plant & Equipment and Intangible Asset

(₹ in '00)

	Fixed Assets	Gross Block				Accumulated Depreciation			Net Block	
		Balance as at 01/04/2023	Additions	Disposal	Balance as at 31/03/2024	Balance as at 01/04/2023	Depreciation charged for the year	Balance as at 31/03/2024	Balance as at 31/03/2023	Balance as at 31/03/2024
a	**Property, Plant & Equipment**									
01	Computer	273.00	-	-	273.00	192.96	50.55	243.51	80.04	29.49
	Total	273.00	-	-	273.00	192.96	50.55	243.51	80.04	29.49
	Previous Year	273.00	-	-	273.00	55.74	137.22	192.96	217.26	80.04

Samdev Realtors Pvt. Ltd.

Director

RUNGTA & CO. KOLKATA Chartered Accountants

Samdev Realtors Pvt. Ltd.

Director

SAMDEV REALTORS PRIVATE LIMITED

19:- Other Notes

A MSMED Disclosure

Based on the informations available with the Company, it has not undertaken transaction with any vendors registered as Micro and Small Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006.

B Financial Ratios		**As at 31 March 2024**	**As at 31 March 2023**
a) Current Ratio	Current Asset / Current Liabilities	2.23	3.00
b) Debt-Equity Ratio	Total Borrowings / Total Equity	2.68	4.13
c) Debt Service Coverage Ratio	EBIT / Finance Cost	6.10	5.61
d) Return on Equity Ratio	Profit after Tax / Total Equity	0.35	0.48
e) Inventory Turnover Ratio	Turnover / Average Inventory	1.03	2.06
f) Trade Receivables Turnover Ratio	Turnover / Average Trade Receivables	250.51	177.29
g) Trade Payable Turnover Ratio	Turnover / Average Trade Payable	3.57	8.64
h) Net Capital Turnover Ratio	Turnover / (Current Assets - Current Liab.)	0.87	1.36
i) Net Profit Ratio	Net Profit / Turnover	0.11	0.07
j) Return on Capital Employed	EBIT / (Total Assets - Current Liabilities)	0.16	0.15
k) Return on Investment	Net Profit / Total Equity	0.35	0.48

C Previous period figures have been regrouped/reclassified wherever necessary to conform to the current year's presentation.

As per our report of even date attached.

For RUNGTA & CO.
Chartered Accountants

(MAYANK RUNGTA)
Proprietor
Membership no. 308467
Firm Registration No. 329110E
127, Netaji Subhas Road
2nd Floor, Room No. - 5
Kolkata - 700001
UDIN : 24308467BKFHOP3946
Date : The 28th day of August, 2024

For and on behalf of the Board

Samdev Realtors Pvt. Ltd.

Director

SHYAM SUNDAR KUNDU
DIRECTOR
DIN NO. - 08943469

Samdev Realtors Pvt. Ltd.

Director

SUMANTA CHOWDHURY
DIRECTOR
DIN NO. - 06886288