

- (xx) The provision of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, reporting under clause 3(xx) of the order is not applicable.
- (xxi) With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For P. K. KEDIA & CO.
Chartered Accountants
Firm Regn No 318048E

(S. K. Agarwal, FCA)
Partner
Membership No. 058695



ICAI UDIN : 24058695BKFSIV1016

Place : Asansol
Date : The 22nd day of Sep 2024,

CLM DEVELOPERS PRIVATE LIMITED

BALANCE SHEET AS AT MARCH 31, 2024

(Amount in '00)

Particulars	Note No	For the year ended 31st March, 2024	For the year ended 31st March, 2023
EQUITY AND LIABILITIES			
<u>Shareholder's Funds</u>			
Share Capital	1	35,448.00	35,448.00
Reserves and Surplus	2	5,63,841.79	5,53,918.12
Sub-Total		5,99,289.79	5,89,366.12
<u>Non-Current Liabilities</u>			
Long term borrowings	3	3,70,940.45	3,70,960.28
Other Non-current liabilities	4	259.96	259.96
Sub-Total		3,71,200.41	3,71,220.24
<u>Current Liabilities</u>			
Trade Payables	5	1,59,614.65	4,26,634.71
Other current liabilities	6	19,32,839.54	11,84,066.80
Short term provisions	7	2,337.30	699.09
Sub-Total		20,94,791.49	16,11,400.60
Total		30,65,281.69	25,71,986.96
ASSETS			
<u>Non-current assets</u>			
(a) Property, plant and equipment and Intangible assets	8	35,713.23	49,500.71
(i) Property, plant and equipment			
Non-current investments	9	3,53,635.87	3,53,635.87
Deferred Tax (Asset)	10	9,378.56	8,583.57
Sub-Total		3,98,727.67	4,11,720.15
<u>Current assets</u>			
Inventories	11	24,21,882.10	19,39,574.12
Trade Receivables	12	4,598.10	4,598.10
Cash and cash equivalents	13	55,218.51	35,604.10
Short Term Loans & Advances	14	1,84,798.46	1,80,433.12
Other Current Assets	15	56.86	57.38
Sub-Total		26,66,554.03	21,60,266.82
Total		30,65,281.70	25,71,986.96

See accompanying Notes to Financial Statements

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vide our report of even date
For P K Kedia & Co

(S. K. Agarwal, FCA)
Membership No 058695
Partner
Chartered Accountants



Place : Asansol
Date : The...2nd...day of...Sep...2024

For & on behalf of the Board of Directors
CLM DEVELOPERS PVT. LTD.

Director

CLM DEVELOPERS PVT. LTD.

Mukesh
Director

CLM DEVELOPERS PRIVATE LIMITED

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

(Amount in '00)

Particulars	Note No	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Revenue from operations	16	2,86,195.21	11,24,491.87
Other Income	17	11,359.20	11,359.20
Total Income		2,97,554.41	11,35,851.07
Expenses			
Purchases of stock in trade	18	2,79,493.41	2,38,925.08
Changes in inventories of work-in- progress	19	(4,82,307.98)	(7,63,781.98)
Operating Expenses	20	3,75,236.32	15,08,000.47
Employee benefit expense	21	72,044.89	66,384.98
Financial costs	22	2,373.00	3,191.92
Depreciation and amortization expense	8	15,538.16	20,609.29
Other expenses	23	22,790.94	35,519.90
Total Expenses		2,85,168.73	11,08,849.66
Profit before exceptional and extraordinary items and tax		12,385.68	27,001.41
Exceptional Items		-	-
Profit before extraordinary items and tax		12,385.68	27,001.41
Extraordinary Items		-	-
Profit before tax		12,385.68	27,001.41
Tax expense			
Current tax		3,287.00	7,778.47
Deferred tax		794.99	1,683.67
Total Tax		2,492.01	6,094.80
Profit/(Loss) for the year		9,893.67	20,906.61
Earning per equity share			
Basic		2.79	5.90
Diluted		2.79	5.90

See accompanying Notes to Financial Statements

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vide our report of even date
For P K Kedia & Co

(S. K. Agarwal, FCA)
Membership No 058695
Partner
Chartered Accountants



Place : Asansol
Date : The 2nd day of Sep 2024

For & on behalf of the Board of Directors
CLM DEVELOPERS PVT

Bhanna

Director

CLM DEVELOPERS PVT

Mukesh

Director