PURBASA REAL ESTATE PVT LTD

BC ROAD, KALITALA MARKET-713101

STATEMENT OF ACCOUNTS AND AUDIT REPORT FOR THE YEAR ENDED [illegible]

VIKAS KUMAR SINGH

Poddar Court 18 Rabindra Sarani

Kolkata-700001

Acknowledgement Number:707519781151124 Date of filing : 15-Nov-2024

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 2024-25

PAN	AANCP2636H		
Name	PURBASA REAL ESTATE PRIVATE LIMITED		
Address	NA, B C ROAD KALITALA MARKET, Burdwan H.O, burdwan , BARDHAMAN , 32-West Bengal, 91-INDIA, 713101		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	707519781151124

Taxable Income and Tax Details	Current Year business loss, if any	1	1,71,169
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ASRAF ALI CHOWDHURY in the capacity of Director having PAN AFNPC8949J from IP address 49.37.52.76 on 15-Nov-2024 14:08:37 at BARDHAMAN (Place) DSC SI.No & Issuer 4715594 & 67501997193024CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AANCP2636H067075197811511246b76bb022f708f97a386c323c859b5f8c6749069

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

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DIRECTOR'S REPORT

e Members of
'S. PURBASA REAL ESTATE PRIVATE LIMITED

: Board of Directors of your Company takes pleasure in presenting the Annual Report and Audited Statement of Accounts of ır Company for the financial year ended 31st March, 2024.

(Amount in Rs. Hundreds)

Financial Results:	Year Ended 31.03.2024 Rs.	Year Ended 31.03.2023 Rs.
Gross Income	-	-
Profit Before Tax & Depreciation	(1,663.90)	(5,130.58)
Less : Depreciation	-	-
Profit Before Tax	(1,663.90)	(5,130.58)
Less : Current Tax	-	-
Deferred Tax	-	-
Earlier year taxes	-	-
Profit / (Loss) After Tax	(1,663.90)	(5,130.58)
Add : Brought forward from Previous Year	(5,130.58)	-
Balance Carried to Balance Sheet	(6,794.48)	(5,130.58)

Results Of Operations And The State Of Company's Affairs

The highlights of the Company's performance are as under:

Particulars:	F.Y. 2023-24	F.Y. 2022-23	% increase
Gross Income	-	-	NA
Profit After Tax	(1,663.90)	(5,130.58)	NA
Cash Profit	(1,663.90)	NA	NA

Dividend

In view of loss during ther year under review, the Board of Directors thought it prudent not to recommend any dividend.

Transfer Of Unclaimed Dividend To Investor Education And Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

Material changes and commitments

There were no material changes and commitments, 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 and the date of this report.

Details of Subsidiary/Joint Ventures/Associate Companies

Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014. The Company have one Associate Company the particulars of which are given in AOC-1 marked as annexure - 1.

Share Capital

a) **Buy Back of Securities**
The Company has not bought back any of its securities during the year under review.

b) **Sweat Equity**
The Company has not issued any Sweat Equity Shares during the year under review.

c) **Bonus Shares**
No Bonus Shares were issued during the year under review.

d) **Employees Stock Option**
The Company has not provided any Stock Option Scheme to the employees.

Number of Meetings of the Board

Six meetings of the Board of Directors were held during the year. The intervening gap between any two meetings was within the prescribed limit of Companies Act, 2013.

Deposits

The Company has not accepted any Fixed Deposits and as such no amount of principal or interest was outstanding as on the Balance Sheet date.

Directors & Key Managerial Personnel

One Director has been appointed during the Year. Their has been no other change in the composition of Board of Director.

Directors' Responsibility Statement

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

a) in the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

b) the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2023 and of the profit of the Company for the year ended on that date;

c) 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;

d) the Directors have prepared the annual accounts for the year ended 31st March, 2023 on a going concern basis;

e) proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Auditors & Auditors Report:

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

M/s A.K. BARMAN & ASSOCIATES, Chartered Accountants, who are the statutory auditors of the company, hold office up to the conclusion of the forth coming Annual General Meeting (AGM) and are eligible for re-appointment.

"Pursuant to the provisions of section 139 of the Companies Act, 2013 and the companies (Audit and Auditors) Rules, 2014, it is proposed to appoint **M/s A.K. BARMAN & ASSOCIATES, Chartered Accountants**, as the statutory auditors of the company from the conclusion of the forthcoming AGM up to conclusion of AGM conducted for the Financial Year 2027-28, subject to ratification of their appointment at every AGM.

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

Internal financial controls

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

Extract of Annual Return

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT-9 is annexed herewith and forms part of this report.

Particulars of contracts or arrangements with related parties

The details of the transactions with related parties are provided in the notes to the financial statements. Further, Form AOC-2 is not attached with this report as there were no such related party transactions for which disclosure under Rule 8 of the Companies (Accounts) Rules, 2014 is required.

Risk Management

During the year, the Board has identified and assessed the risks and there is an adequate risk management infrastructure in place capable of addressing those risks. A Risk Management Policy was reviewed and approved by the Board.

The Company manages, monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its objectives.

The Company has introduced several Internal Controls and processes to drive a common integrated view of risks, optimal risk mitigation responses and efficient management of internal control and assurance activities.

Human Resources

The Board of Directors express its appreciation for sincere efforts made by the employees of your Company at all levels during the year and their co-operation in maintaining cordial relations.

The Company has no employee falling under the category specified under Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

Adequacy Of Internal Financial Controls With Reference To Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation were observed.

Conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

Information as required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company. However adequate steps are taken for conservation of energy.There has been no foreign exchange earnings and outgo during the year under review.

Compliance with Secretarial Standards:

In accordance with SS – 1 – Secretarial Standard on Meetings of the Board of Directors (Revised w.e.f 01.10.2017) as issued by the Institute of Company Secretaries of India and approved by the Central Government under section 118(10) of the Companies Act, 2013, the Directors have taken proper and sufficient care to comply with the provisions of the applicable Secretarial Standards during the year under review.

Purbasa Real Estate Pvt. Ltd.

Chowdhury

Samina Jahan

Director

Others

i) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

ii) The Company is required to prepare Consolidated Financial Statements.

iii) Provisioning of Corporate Social Responsibility are not applicable to the Company.

iv) There is no change in the nature of business.

v) The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

Acknowledgement

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on the behalf of Board

(Asraf Ali Chowdhury)	**(Samina Jahan)**
Director	**Director**
DIN : 06789266	**DIN : 09747270**

e : Kolkata
: 16/09/2024

Purbasa Real Estate Pvt. Ltd.
AChowdhury
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

FORM NO. MGT 9

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

EXTRACT OF ANNUAL RETURN

As on the Financial Year ended on 31.03.2024

I REGISTRATION & OTHER DETAILS:

i	CIN	U70109WB2022PTC257448
ii	Registration Date	23/09/2022
iii	Name of the Company	PURBASA REAL ESTATE PRIVATE LIMITED
iv	Category of the Company	Company Limited by Shares/Non-Govt. Company
v	**Address of the Registered office & contact details**	
	Address :	C/O SABIR HOSSAIN, KALITALA MARKET B.C. ROAD, BURDWAN
	Town / City :	Bardhaman
	State :	West Bengal
	Pin Code:	713101
	Country Name :	India
	Telephone (with STD Code) :	-
	Fax Number :	-
	Email Address :	purbasarealestate@gmail.com
	Website, if any:	-
vi	Whether listed company	NO
vii	**Name and Address of Registrar & Transfer Agents (RTA):-**	
	Name of RTA:	-
	Address :	-
	Town / City :	-
	State :	-
	Pin Code:	-
	Telephone :	-
	Fax Number :	-
	Email Address :	-

II. PRINCIPAL BUSINESS ACTIVITY OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover

l. No.	Name and Description of main products / services	NIC Code of the Product / service	% to total turnover of the company
1	Real Estate	70200	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

S. No.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY /ASSOCIATE	% of shares held	Applicable Section
	NA				

Purbasa Real Estate Pvt. Ltd

Director

Purbasa Real Es...

Samina Jahan

Director

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter s									
(1) Indian									
a) Individual/ HUF	-	10,000	10,000.00	100.00	100.00	10,000	10,100.00	100.00	100.00
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
(2) Foreign									
a) NRI - Individual/	-	-	-	-	-	-	-	-	-
b) Other - Individual/	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Others	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	10,000	10,000	100.00	100	10,000	10,100	100.00	100.00
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	10,000	10,000	-	100	10,000	10,100	100.00	100.00

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbe red to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbe red to total shares	% change in share holding during the year
1	Putul Singh	2,000	20%	-	2,000	20%	-	-
2	Asraf Ali Chowdhury	2,000	20%	-	2,000	20%	-	-
3	Aparna Some	2,000	20%	-	2,000	20%	-	-
4	Jhuma Samanta	2,000	20%	-	2,000	20%	-	-
5	Samina Jahan	2,000	20%	-	2,000	20%	-	-
	TOTAL	10,000	100%	-	10,000	100%	-	-

Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	-	-	-	-
	Date wise increase/Decrease in Promoters Shareholdingduring the year specifying the reason for increase/ decrease (e.g. allotment/ transfer/bonus/sweat equity etc)	-	-	10,000	100
	At the end of the year	-	-	-	-

NA

Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1		0	0.00	0	0.00
2		0	0.00	0	0.00

Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholding of each Directors and each Key Manageial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Putul Singh	2,000	20.00	2,000	20.00
2	Asraf Ali Chowdhury	2,000	20.00	2,000	20.00
3	Aparna Some	2,000	20.00	2,000	20.00
4	Jhuma Samanta	2,000	20.00	2,000	20.00
5	Samina Jahan	2,000	20.00	2,000	20.00
6	Shukla Sarkar	0	0.00	0	0.00
	TOTAL	**10,000**		**10,000**	**100.00**

INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
*Addition	-	-	-	-
*Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

Purbasa Real Estate Pvt. Ltd.
Director

I. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager: NA

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		A	B	C	D	
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission	-	-	-	-	-
	- as % of profit	-	-	-	-	-
	- others, specify	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-

Remuneration to other directors:

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
		A	B	C	D	
1	**Independent Directors**					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	**Other Non-Executive**					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Director's Remuneration	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-	-

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD NA

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

I. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NA

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

FOR, PURBASA REAL ESTATE PRIVATE LIMITED

DIRECTOR

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samim Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(Amount in Rs. Hundreds)

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	*Note No.*	*Figures as at the end of current reporting period 31.03.2024*	*Figures as at the end of current reporting period 31.03.2023*
		(₹)	(₹)
EQUITY AND LIABILITIES			
1) Shareholder's Funds			
a) Share Capital	2	1,000.00	1,000.00
b) Reserves and Surplus	3	(6,794.48)	(5,130.58)
2) Share Application money Pending allotment		-	
3) Current Liabilities			
a) Trade Payables	4	-	-
b) Short Term Borrowings	5	1,79,490.00	78,500.00
c) Other Current Liabilities	6	5,205.57	325.88
Total Equity & Liabilities		**1,78,901.10**	**74,695.30**
ASSETS		(₹)	(₹)
1) Non-Current Assets			
a) **Property, Plant & Equipments & Intangible Assets**			
(i) **Property, Plant & Equipments**	7	2,133.78	-
(ii) Intangible Assets		-	-
b) Non Current Investments		-	-
c) Deferred Tax Asset (Net)		-	-
			-
2) Current Assets			
a) Inventories			
b) Trade Receivables	8	20,441.83	-
c) Cash And Cash Equivalents	9	-	-
d) Short Term Loans & Advances	10	62,667.66	2,059.14
e) Other Current Assets	11	93,657.83	72,636.16
		-	-
Total Assets		**1,78,901.10**	**74,695.30**

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet.
This is the Balance Sheet referred to in our report of even date.

FOR, S L PRASAD & CO.
Chartered Accountants
Firm Reg. No.- 332736E

(CA. Sohan Lal Prasad)
Proprietor
Membership No. : 064828
UDIN :

Place: Kolkata
Date: 16/09/2024

For and on the behalf of Board

Purbasa Real Estate Pvt. Ltd.
Director

(Asraf Ali Chowdhury)
Director
DIN : 06789266

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

(Samina Jahan)
Director
DIN : 09747270

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PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(Amount in Rs. Hundreds)

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

Sl. No	Particulars	Note No.	Figures as at the end of current reporting period 31.03.2024 (₹)	Figures as at the end of previous reporting period 31.03.2023 (₹)
I	Revenue from operations	12	-	-
II	Other Income		-	-
III	*III. Total Revenue (I +II)*		-	-
IV	Expenses:			
	Purchases		-	-
	(Increase) / Decrease in Inventories	13	(20,441.83)	-
	Employee Benefit Expense	14	-	-
	Finance Costs		-	-
	Depreciation & Amortization Expense	15	64.72	-
	Other Administrative Expenses	16	22,041.01	5,130.58
	Total Expenses (IV)		1,663.90	5,130.58
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(1,663.90)	(5,130.58)
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		(1,663.90)	(5,130.58)
VIII	Extraordinary Items		0.00	0.00
IX	Profit before tax	(VII - VIII)	(1,663.90)	(5,130.58)
X	*Tax Expense*			
	Current Tax		0.00	0.00
	Deferred Tax		0.00	0.00
XI	Profit(Loss) from the period	(IX - X)	(1,663.90)	(5,130.58)
XII	Earnings per equity share:	17		
	(1) Basic & Diluted (in Rs)		(16.64)	(51.31)
	Significant Accounting Policies	1		
	Notes on Financial Statements	2-23		

Schedules referred to above and notes attached there to form an integral part of Statement of Profit & Loss
This is the Statement of Profit & Loss referred to in our Report of even date.

FOR, S L PRASAD & CO.
Chartered Accountants
Firm Reg. No.- 332736E

S L PRASAD & CO. INDIA M.No. 064828 Chartered Accountants

(CA Sohan Lal Prasad)
Proprietor
Membership No. : 064828
UDIN :

Place: Kolkata
Date: 16/09/2024

For and on the behalf of Board

Purbasa Real Estate P...
Director

(Asraf Ali Chowdhury)
Director
DIN : 06789266

Purbasa Real Estate Pvt. Ltd
Samina Jahan
Director

(Samina Jahan)
Director
DIN : 09747270

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PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

NOTE 1 : Significant Accounting Policies & Notes to the Accounts for the Year Ended 31st March, 2024

1. Corporate Information

PURBASA REAL ESTATE PRIVATE LIMITED (the Company) a Private Limited company domiciled in India and incorporated under the provisions of the Companies Act, applicable in India. The company is engaged in the business of Real Estate and Investment in properties.

2. Basis of Preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting following generally accepted accounting principles in India (GAAP) and comply with all material aspects of the Accounting Standards specified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year.

3. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amount of revenues and expense during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

4. Property, Plant & Equipments

Property, Plant & Equipments are valued at cost of acquisition. Cost of acquisition includes freight, duties, taxes, incidental expenses and borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

5. Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

6. Depreciation and Amortization

In respect of the Tangible Fixed assets, depreciation / amortization is charged on a straight line basis so as to write off the cost of these assets over the useful lives. Depreciation is charged with reference to the estimate useful lives of the Fixed Assets as per Schedule II of the Companies Act, 2013. Premium on leasehold land is amortized over the period of lease. Intangible Assets are being amortized on written down value (WDV) as per Companies Act, 2013.

7. Leases

(i) Operating Lease Payments are recognized as an expense in the Statement of Profit & Loss on a straight line basis over the lease term.
(ii) Assets under Financial Lease are capitalized at the inception of the lease term at the lower of fair value of the leased property and present value of minimum lease payments. (iii) Asset given under operating Leases are included under Fixed Assets. Lease income on these assets is recognized in the statement of Profit & Loss on a straight line basis over the lease term.

8. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

9. Government Grants & Subsidies

Grants & Subsidies from the Government are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grant / subsidy will be received. Government Grants related to depreciable assets are treated as deferred income and recognized in the Statement of Profit & Loss in equal amounts over the expected useful life of the related assets. Government Grants related to revenue are recognized on systematic basis in statement of Profit & Loss over the period necessary to match them with the related costs which they are intended to compensate.

10. Investments

The investments which are readily realizable and intended to be held for more than one year from the date on which such investments are made, are classified as Non-Current Investments and other investments are held as Current Investments.

PRASAD & CO. M.No. 0?4428 Chartered Accountants

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samim Jahan
Director

Inventories

The company values its inventories at lower of cost or net realizable value at the end of the year under review. Cost of the inventories is determined on weighted average method and comprises expenditure incurred in the normal course of business in bringing inventory to their present location and condition and includes appropriate overheads. Obsolete, slow moving and defective inventories are identified at the time of physical verification and when necessary provision is made for such inventories.

12. Foreign Exchange Transactions

Initial recognition :

On initial recognition, all foreign currencies transactions are recorded at exchange rate prevailing on the date of transaction.

Subsequent recognition :

At the reporting date, foreign currency non-monetary items carried in terms of historical cost are reported using the exchange rate at the date of

All monetary assets and liabilities in foreign currency are restated at the end of accounting period at the closing exchange rate. With respect to long term foreign currency monetary items from first April 2011 onwards, the company has adopted the following policy:-

(a) Foreign exchange difference on account of a depreciable assets is adjusted in the cost of depreciable assets which would be depreciated over the balance life of the Asset.

(b) In other cases, the foreign exchange difference is accumulated in a foreign currency monetary item translation difference account and advertised over the balance period of such long term assets/liabilities. Exchange difference thereon re-statements of all other monetary items are recognized in the statement of Profit & Loss.

Forward Exchange Contracts:

The premium or discount arising at the inception of Forward exchange contracts entered into to hedge an existing asset / liability is amortized as expense or income over the life of the contract. Exchange differences on such a contract is recognized in the statement of Profit & Loss and in the reporting period in which the exchange rates change. Any profit or loss arising on cancellation or renewal of such a forward exchange contracts are recognized as income or expense for the period.

13. Cash and Cash Equivalents

In the Cash Flow Statement, cash and cash equivalents include cash and demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

14. Recognition of Income and Expenditure

(a) Revenue Recognition: Revenue is recognized as and when the substantial risks and reward of ownership in the sale of goods are transferred to the buyer as per the terms of the contract and are recognized net of trade discounts, rebates, GST but including excise duties.

(b) All expenses are recognized on accrual basis.

15. Other Incomes

Interest income is generally recognized on a time proportion basis taking into account the amount outstanding and the rate applicable, when there is reasonable certainty as to realization. Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims and all other items are recognized on accrual basis.

16. Employees' Benefit Expenses & Retirement Benefits

(a) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.

(b) Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized 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.

(c) Provident Fund: contribution towards provident fund for certain employees are made to the regulatory authorities, where the company has no further obligation. Such benefits are classified as defined contribution schemes as the company does not carry any further obligation, apart from the contributions made on a monthly basis.

S. L. PRASAD & CO. ★ Chartered Accountants ★ INDIA M.No. 064828

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

. **Accounting for Taxes on Income**

Deferred Tax is recognized on timing differences; being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Assets are recognized only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset will be realized. Such assets as at each Balance Sheet date to reassess the reliability thereof.

Taxes on Income are determined as an amount of tax payable computed in accordance with the relevant provisions of the Income Tax Act, 1961.

Accounting for Taxes is done in accordance with Accounting Standard-22 'Accounting for Taxes on Income' issued by the Institute of Chartered Accountants of India.

18. **Borrowing costs**

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

19. **Research & Development**

Expenditure on research phase is recognized as an expense when it is incurred. Expenditure on development phase is recognized as an intangible asset if it is likely to generate probable future economic benefits.

20. **Earning Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

21. **Provisions, Contingent Liabilities and Contingent Assets**

The provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources embodying economic benefits to settle the obligation and there is reliable estimate of the amount of the application can be made. Provisions (excluding retirement benefits) are measured at the best estimate of the expenditure required to settle the presence of the equation of the Balance Sheet date and are not discounted to its present value. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are is disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only b the occurrence / non-occurrence of one / more uncertain future events not wholly within the control of the company or a present obligation tha arises from past events when it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amoun cannot be made.

A contingent asset is neither recognize not disclosed in the financial statements.

a) The Company had received intimation form suppliers regarding their status under the Micro, Small and Medium Enterprises Development A 2006 and hence intimated to ROC by the company in e-Form MSME.

b) Previous Year Figures have been regrouped or rearranged wherever considered necessary.

c) Sundry Debtors, Loans & Advances and Sundry Creditors are subject to confirmation.

22. **Analytical Ratios**

Current Ratio

The current ratio indicates a company's overall liquidity position. It is widely used by banks in making decisions regarding the advancing of wor capital credit to their clients.

Current Ratio = Current Assets / Current Liabilities

Debt – Equity Ratio

Debt-to-equity ratio compares a Company's total debt to shareholders equity. Both of these numbers can be found in a Company's balance she

Debt – Equity Ratio = Total Debt / Shareholder's Equity

S L PRASAD & CO. Chartered Accountants INDIA M.No. 304828

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd

Samina Jahan

Director

Debt Service Coverage Ratio
Debt Service coverage ratio is used to analyse the firm's ability to pay off current interest and instalments
Debt Service Coverage Ratio = Earnings available for debt service / Debt Service

Return on Equity (ROE):
It measures the profitability of equity funds invested in the Company. The ratio reveals how profitability of the equity-holders' funds have been utilized by the Company. It also measures the percentage return generated to equity-holders. The ratio is computed as:
ROE = Net Profits after taxes – Preference Dividend (if any) / Average Shareholder's Equity

Inventory Turnover Ratio

This ratio also known as stock turnover ratio and it establishes the relationship between the cost of goods sold during the period or sales during the period and average inventory held during the period. It measures the efficiency with which a Company utilizes or manages its inventory.

Inventory Turnover ratio = Cost of goods sold OR sales / Average Inventory

Trade receivables turnover ratio
It measures the efficiency at which the firm is managing the receivables.
Trade receivables turnover ratio = Net Credit Sales / Average Accounts Receivable

Trade payables turnover ratio
It indicates the number of times sundry creditors have been paid during a period. It is calculated to judge the requirements of cash for paying sundry creditors. It is calculated by dividing the net credit purchases by average creditors.
Trade payables turnover ratio = Net Credit Purchases / Average Trade Payables

Net capital turnover ratio
It indicates a company's effectiveness in using its working capital. The working capital turnover ratio is calculated as follows: Net Sales divided by the average amount of working capital during the same period.
Net capital turnover ratio = Net Sales / Average Working Capital

Net profit ratio
It measures the relationship between net profit and sales of the business.
Net Profit Ratio = Net Profit / Net Sales

Return on capital employed (ROCE)
Return on capital employed indicates the ability of a company's management to generate returns for both the debt holders and the equity holders. Higher the ratio, more efficiently is the capital being employed by the company to generate returns.
ROCE = Earning before interest and taxes / Capital Employed
Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

Return on investment
Return on investment (ROI) is a financial ratio used to calculate the benefit an investor will receive in relation to their investment cost. The higher the ratio, the greater the benefit earned. ROI is expressed as a percentage and is calculated by dividing an investment's net profit (or loss) by its initial cost or outlay. ROI can be used to make apples-to-apples comparisons and rank investments in different projects or assets. ROI does not take into account the holding period or passage of time, and so it can miss opportunity costs of investing elsewhere.
ROI = (Net Profit / Cost of Investment)

FOR, S L PRASAD & CO.
Chartered Accountants
Firm Reg. No.- 332736E

S L PRASAD & CO. CA INDIA M.No. 064828 Chartered Accountants

(CA. Sohan Lal Prasad)
Proprietor
Membership No. : 064828

For and on the behalf of Board

(Asraf Ali Chowdhury)
Director
DIN : 06789266

(Samina Jahan)
Director
DIN : 09747270

Place : Kolkata
Date: 16/09/2024

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

(Amount in Rs. Hundreds)

Note : 2 Share Capital

Sr. No.	Particulars	As at 31st March 2024		As at 31st March 2023	
		Quantity (Nos.)	Amount (₹)	Quantity (Nos.)	Amount (₹)
1	Authorised Capital Equity Shares of Rs.10/- each	1,50,000	15,000.00	1,50,000	15,000.00
		1,50,000	15,000.00	1,50,000	15,000.00
2	Issued, Subscribed & Paid up Capital Equity Shares of Rs.10/- each	10,000	1,000.00	10,000	1,000.00
	Total	10,000	1,000.00	10,000	1,000.00

Note : 2A Reconciliation Of Shares Outsatanding At The Beginning And End Of The Year

Particulars	As at 31st March 2024	As at 31st March 2023
Shares outstanding at the beginning of the year	10,000	0
Shares issued during the year	0	10,000
Shares outstanding at the end of the year	10,000	10,000

Note : 2B Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ₹ 10 per share. 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 remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Note : 2C Sharesholders Holding more than 5% Shares
(Equity shares of ₹ 10 each fully paid)

Sr. No	Name of shareholder	Year Ended 31st March 2024		Year Ended 31st March 2023	
		No. of shares held	% of Holding	No. of shares held	% of Holding
1	Putul Singh	2,000	20.00%	2,000	20.00%
2	Asraf Ali Chowdhury	2,000	20.00%	2,000	20.00%
3	Aparna Some	2,000	20.00%	2,000	20.00%
4	Jhuma Samanta	2,000	20.00%	2,000	20.00%
5	Samina Jahan	2,000	20.00%	2,000	20.00%
	Total	10,000	100.00%	10,000	100.00%

Note : 2D Details Of Fully Paid Equity Shares Of ₹ 10/- Each Held By The Promoters Of The Company

Sl. No.	Promoter Name	As at the end of the year		As at the beginning of the year		% Change during the year
		No. of Shares held	% of Total Shares	No. of Shares held	% of Holding	
1	Putul Singh	2,000	20.00%	2,000	20.00%	0.00%
2	Asraf Ali Chowdhury	2,000	20.00%	2,000	20.00%	0.00%
3	Aparna Some	2,000	20.00%	2,000	20.00%	0.00%
4	Jhuma Samanta	2,000	20.00%	2,000	20.00%	0.00%
5	Samina Jahan	2,000	20.00%	2,000	20.00%	0.00%
	Total	**10,000**	**100.00%**	**10,000**	**100.00%**	**0.00%**

Note : 3 Reserve & Surplus

Sr. No	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	**Net Surplus in the Statement of Profit and Loss**		
	Balance as per last financial statements	(5,130.58)	-
	Profit / (Loss) for the year	(1,663.90)	(5,130.58)
	Net surplus / (Deficit) in the statement of profit and loss	(6,794.48)	(5,130.58)
	Add / (Less) : Appropriations		
	Current Tax	-	-
	Deferred Tax	-	-
	Income Tax for earlier years	-	-
	Total in (₹)	(6,794.48)	(5,130.58)

S L PRASAD & CO. Chartered Accountants INDIA M.No. 054828

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 4 Trade Payable

Sl. No.	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	Dues to Micro and Small Enterprises	-	-
2	Dues to Other than Micro and Small Enterprise :	-	-
	Total in (₹)	-	-

Notes:

A. Disclosure of the amounts due to the Micro and Small Enterprises (On the basis of the information & records available with the Management) :-

Sl. No.	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	The principal amount and the Interest due thereon remaining unpaid to any Micro/Small supplier	-	-
2	The interest paid by the buyer as above, along with the amount of payments made beyond the appointed date during each accounting year.	-	-
3	The amount of Interest due and payable for the period of delay in making payments which has been made beyond the appointed day (during the year) but without adding the interest specified under the Micro, Small And Medium Enterprises Act Development Act 2006.	-	-
4	The amount of interest accrued and remaining un paid at the end each accounting year.	-	-
5	The amount of further interest remaining due and payable even in the succeeding year until such date when the interest dues as above are actually paid to the Small / Micro Enterprises.	-	-

NOTE : Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

B1. Ageing schedule for Trade Payables outstanding for following periods from due date of payment (F.Y. 2023-24)

Particulars	Not due	less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-
Total (₹)	-	-	-	-	-	-

B2. Ageing schedule for Trade Payables outstanding for following periods from due date of payment(F.Y. 2022-23)

Particulars	Not due	less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-	-
Total (₹)	-	-	-	-	-	-

S L PRASAD & CO. Chartered Accountants INDIA M.No. 054820

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

CIN : [illegible]

Notes forming integral part of the Balance Sheet as at 31st March, [illegible]

Note : [illegible] Short Term Borrowings

Sl. No.	Particulars	As at 31st March, [illegible] (₹)	As at 31st March, [illegible] (₹)
	Unsecured Loans		
	From Directors :-		
1	[illegible]	[illegible]	[illegible]
2	[illegible]	[illegible]	[illegible]
3	[illegible]	[illegible]	[illegible]
4	[illegible]	[illegible]	[illegible]
5	[illegible]	[illegible]	[illegible]
6	[illegible]	[illegible]	[illegible]
	From Related Party Entities :-		
7	[illegible]	[illegible]	[illegible]
8	[illegible]	[illegible]	
	Total in (₹)	[illegible]	[illegible]

Note : [illegible] Other Current Liabilities

Sl. No.	Particulars	As at 31st March, [illegible] (₹)	As at 31st March, [illegible] (₹)
1	Audit Fees Payable	[illegible]	[illegible]
2	Other Payables	[illegible]	[illegible]
	Total in (₹)	[illegible]	[illegible]

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Director

PURBASA REAL ESTATE PRIVATE LIMITED

[CIN : U70109WB2022PTC257448]

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 8 Inventories

(Amount in Rs. Hundred)

Sr. No	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	Capital Work-in-Progress	20,441.83	-
	Total in (₹)	20,441.83	-

Note : 9 Trade Receivables

Sr. No	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	Unsecured, considered good		
	Recievables outstanding for a period more than six months from the due date of payment	-	-
	Recievables outstanding for a period less than six months from the due date of payment	-	-
	Total in (₹)	-	-

Trade receivable ageing schedule

Outstanding for following periods from due date of payment (2023-24)

Particulars	Not due	Unbilled amount	< 6 months	6 months-1 years	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Total in (₹)	-	-	-	-	-	-	-	-

Outstanding for following periods from due date of payment (2022-23)

Particulars	Not due	Unbilled amount	< 6 months	6 months-1 years	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Total in (₹)	-	-	-	-	-	-	-	-

Note : 10 Cash And Cash Equivalents

Sr. No	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
	Cash & Bank Balances		
1	Cash -in -Hand (As Certified by the Management)	672.72	-
2	Balances with Banks		
	In Current Accounts (Bank of Maharashtra)	61,994.54	2,058.14
	Total in (₹)	62,667.66	2,058.14

Note : 11 Short Term Loans & Advances

Sr. No	Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
1	Advance to Land Owner :		
	Kayum Ansari	75,124.49	72,636.16
	Siraj Ansari	1,458.33	-
	Shabnam Nisha	729.19	-
	Hasina Begum	1,250.00	-
	Anjum	729.16	-
	Md Asif Ansari	1,458.33	-
	Nayum Ansari	1,458.33	-
	Sakil Ansari	1,450.00	-
2	Advance for Land Purchase (Central School)	10,000.00	-
	Total in (₹)	93,657.83	72,636.16

S.L. PRASAD & CO.
INDIA
M.No. [illegible]
Chartered Accountants

Purbasa Real Estate Pvt. Ltd
Director

Purbasa Real Estate Pvt. Ltd
Samima Jahan
Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

tes Forming Part of the Profit & Loss Accounts as at 31st March, 2024

(Amount in Rs. Hundred)

te : 12 Revenue From Operations

r. No	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Revenue From Operations	-	-
	Total in (₹)	-	-

te : 13 (Increase) / Decrease In Inventories

r. No	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Opening Capital Work-in-Progress	-	-
	Less: Closing Capital Work-in-Progress	20,441.83	-
	Decrease/(Increase)	(20,441.83)	-

te : 14 Employees Benefit Expenses

r. No	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Salary & Allowances	-	-
	Total in (₹)	-	-

te : 15 Depreciation & Amortization Expense

r. No	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Depreciation on Tangible Assets	64.72	-
	Total in (₹)	64.72	-

te : 16 Other Administrative Expenses

No	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Auditor's Remuneration	75.00	75.00
2	Architecture Designing Charges	6,120.00	-
3	Bank Charges	24.74	15.58
4	BDO Payment	1,670.00	-
5	License, Approval & Other Charges	-	900.00
6	Labour Charges	2,051.50	260.00
7	Commission & Brokerage	6,343.70	1,800.00
8	Plumbing Expenses	-	780.00
9	Miscellaneous Expenses	293.00	300.00
10	Legal Charges	865.00	1,000.00
11	Travelling Expenses	713.00	-
12	Panchayat Tax	70.00	-
13	Printing & Stationery	81.43	-
14	Repair & Maintenance	334.31	-
15	Soil Test Expenses	1,865.73	-
16	Sub Marceble Pump	171.70	-
17	Jadavpur University Vetting paper Fees	1,354.20	-
18	Tea & Tiffin	7.70	-
	Total in (₹)	22,041.01	5,130.58

S L PRASAD & CO. Chartered Accountants INDIA M.No. [illegible]

Purbasa Real Estate Pvt. Ltd

Director

Purbasa Real Estate Pvt. Ltd

Director

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PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

otes Forming Part of the Profit & Loss Accounts as at 31st March, 2024

lote 17 : Earning Per Share

l. No.	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
	Net Profit for the year : (a) [Amount in Rs.]	(1,66,390.16)	(5,13,057.60)
	Number of Equity Shares : (b)	10,000	10,000
	Basic and Diluted EPS : (a / b)	(16.64)	(51.31)

Note 18 : Prior Period Items

Sl. No.	Particulars	For the year ended 31st March, 2024 (₹)	For the year ended 31st March, 2023 (₹)
1	Prior Period Items	-	-
	Total	-	-

S L PRASAD & CO. INDIA M.No.064228 Chartered Accountants

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(Amount in Rs. Hundreds)

ote : 7 FIXED ASSETS

ngible Assets

Particulars	Useful Life	Gross Block			Depreciation			Net Block	
		As on 01.04.23 (Rs.)	Addition 2023-24 (Rs.)	Total as on 31.03.24 (Rs.)	As on 01.04.23 (Rs.)	Depreciation for 2023-24 (Rs.)	Total as on 31.03.24 (Rs.)	WDV as on 31.03.24 (Rs.)	WDV as on 31.03.23 (Rs.)
lant & Machinery									
ffice Equipments	10 Years	-	103.50	103.50	-	18.65	18.65	84.85	-
lant & Machinery									
urniture & Fixture	10 Years	-	2,095.00	2,095.00	-	46.07	46.07	2,048.93	-
Total		-	2,198.50	2,198.50	-	64.72	64.72	2,133.78	-
Previous Year		-	-	-	-	-	-	-	-

S L PRASAD & CO. CA INDIA M.No. 064828 Chartered Accountants

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(Amount in Rs. Hundreds)

Depreciation Calculation as per Income Tax Act 1961

Particulars	Useful Life	Rate of Depreciation	WDV of Block					Depreciation for 2023-24 (Rs.)	WDV of Block as on 31.03.24 (Rs.)
			As on 01.04.23 (Rs.)	Addition 2023-24 (Rs.)		Sale / Disposal 2023-24 (Rs.)	Total as on 31.03.24 (Rs.)		
				More than 180 Days	Less than 180 days				
Plant & Machinery									
Office Equipments	10 Years	15%	-	-	103.50	-	103.50	7.76	95.74
Furniture & Fixture									
Furniture & Fixture	8 Years	10%	-	-	2,095.00	-	2,095.00	104.75	1,990.25
Total			-	-	2,198.50	-	2,198.50	112.51	2,085.99

S L PRASAD & CO. Chartered Accountants INDIA M.No. 064828

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(Amount in Rs. Hundreds)

Notes forming Integral Part of Statement of Profit & Loss as at 31st March, 2024

Note 19 : Related Party Disclosures As Requied By As 18 Notified Under Section 133 Of Company Act, 2013

a) Key management personnel:
Putul Singh (Director)
Asraf Ali Chowdhury (Director)
Apama Some (Director)
Jhuma Samanta (Director)
Samina Jahan (Director)
Shukla Sarkar (Director)

b) Relatives of Key management personnel:
NIL

c) Enterprises where key management personnel have significant influence: (where transactions have taken place)
AC Enterprise (Director is Properietor)

d) Associates :
NIL

e) Related party relationship in terms of AS-18-"Related Party Disclosures" have been identified by the management and relied upon by the Auditors. There are no related parties where control exists in terms of AS-18.

f) The following transactions were carried out with the related parties in the ordinary course of business:

Nature of transaction	Key management Personnel		Relatives of Key Management Personnel		Enterprises where key management personnel have significant influence		Associates	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

S L PRASAD & CO. CA INDIA M.No. [illegible] Chartered Accountants

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(F.Y. 2023-24)

Note 20 : Analytical Ratios

Sl No.	Ratio	Numerator	Denominator	Current Period	Previous Period	Variance (in %)	Reason for variance more than 25%
1	Current Ratio	Current Assets	Current Liabilities	95.71%	94.76%	1.00%	Not Applicable
2	Debt-Equity Ratio	Total Debt	Shareholders Equity	-3097.60%	-1900.46%	62.99%	The Company has taken unsecured loan during the year
3	Debt Service Coverage Ratio	Net Profit before Interest Tax & Depriciation	Interest cost	NIL	NIL	NA	This is the first year of company
4	Return on Equity ratio (in %)	Net Profit After Tax	Average Shareholders Equity	-166.39%	-513.06%	-67.57%	Expense during the year is less than previous year
5	Inventory Turnover ratio	Net Sales	Average Inventory	NIL	NIL	NA	Not Applicable
6	Trade Receivables turnover ratio	Net Sales	Average Trade Receivable	NIL	NIL	NA	Not Applicable
7	Trade Payable turnover ratio	Net Sales	Average Trade Payable	NIL	NIL	NA	Not Applicable
8	Net Capital Turnover Ratio	Revenue from Operation	Avg Working Capital	0.00%	0.00%	NA	Not Applicable
9	Net Profit Ratio (%)	Net profit after Tax	Revenue from Operation	NIL	NIL	NA	Not Applicable
10	Return on Capital Employed (%)	Earnings before Interest & Tax	Capital Employed	-166.39%	-513.06%	-67.57%	Not Applicable
11	Return on Investment (%)	Net Profit	Cost of Investment				
	Quoted	Income Generated from Investments	Average value of Investments	NIL	NIL	NA	Not Applicable
•	Unquoted	Income Generated from Investments	Average value of Investments	NIL	NIL	NA	Not Applicable

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samiran Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(F.Y. 2023-24)

Note 20 : Analytical Ratios

Sl No.	Ratio	Numerator	Denominator	Current Period	Previous Period	Variance (in %)	Reason for variance more than 25%
1	Current Ratio	Current Assets	Current Liabilities	95.71%	94.76%	1.00%	Not Applicable
2	Debt-Equity Ratio	Total Debt	Shareholders Equity	-3097.60%	-1900.46%	62.99%	The Company has taken unsecured loan during the year
3	Debt Service Coverage Ratio	Net Profit before Interest Tax & Depriciation	Interest cost	NIL	NIL	NA	This is the first year of company
4	Return on Equity ratio (in %)	Net Profit After Tax	Average Shareholders Equity	-166.39%	-513.06%	-67.57%	Expense during the year is less than previous year
5	Inventory Turnover ratio	Net Sales	Average Inventory	NIL	NIL	NA	Not Applicable
6	Trade Receivables turnover ratio	Net Sales	Average Trade Receivable	NIL	NIL	NA	Not Applicable
7	Trade Payable turnover ratio	Net Sales	Average Trade Payable	NIL	NIL	NA	Not Applicable
8	Net Capital Turnover Ratio	Revenue from Operation	Avg Working Capital	0.00%	0.00%	NA	Not Applicable
9	Net Profit Ratio (%)	Net profit after Tax	Revenue from Operation	NIL	NIL	NA	Not Applicable
10	Return on Capital Employed (%)	Earnings before Interest & Tax	Capital Employed	-166.39%	-513.06%	-67.57%	Not Applicable
11	Return on Investment (%)	Net Profit	Cost of Investment				
	Quoted	Income Generated from Investments	Average value of Investments	NIL	NIL	NA	Not Applicable
	Unquoted	Income Generated from Investments	Average value of Investments	NIL	NIL	NA	Not Applicable

Purbasa Real Estate Pvt. Ltd.

A. Choudhury

Director

Purbasa Real Estate Pvt. Ltd.

Samir M. Jahan

Director

PRASAD & CO.

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

ote 21 : Additional Regulatory Information as required by Para 5 (ix) to (xi) of Part - II to Schedule III to the Companies Act, 2013:

(i) There is no proceedings been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the Rules made thereunder.

(ii) The Company does not have any transaction with companies struck off U/s 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(iii) The Company is not required to register charges or satisfaction of charges with the Registrar of Companies (ROC).

(iv) The Company do not have any layers of companies.

(v) The Company is not covered under Section 135 of the Companies Act, 2013. Accordingly disclosures in regard to CSR activities is not applicable.

(vi) The Company has not traded or invested in Crypto Currency or Virtual Currency during the current and previous year and therefore, the disclosures as sought is not applicable.

(vii) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
(i) 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
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(viii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:
(i) 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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note 22 : Transactions In Foreign Currency :

(a) CIF Value of Imports – Nil (P. Y. Nil)
(b) Earnings in Foreign Currency - Nil (P. Y. Nil)
(c) Expenditure in Foreign Currency - Nil (P.Y. Nil)

Note 23 : Previous Year figures have been regroupped or rearranged wherever necessary to conform to current presentation.

As per our Report of even date

FOR, S L PRASAD & CO.
Chartered Accountants
Firm Reg. No.- 332736E

S L PRASAD & CO. Chartered Accountants M.No. 064828

(CA Sohan Lal Prasad)
Proprietor
Membership No. : 064828

For and on the behalf of Board

(Asraf Ali Chowdhury)	(Samina Jahan)
Director	Director
DIN : 06789266	DIN : 09747270

Place : Kolkata
Date: 16/09/2024

Purbasa Real Estate Pvt. Ltd.
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

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PURBASA REAL ESTATE PRIVATE LIMITED

CIN : [illegible]

LIST OF SHAREHOLDERS AS ON [illegible]

Sl. No.	Name of Shareholders	No. of Equity Shares	Face Value Per Share (₹)	Holding (%)
1	Putul Singh	2,000	10	20.00%
2	[illegible] Chowdhury	2,000	10	20.00%
3	[illegible]	2,000	10	20.00%
4	Jhuma Samanta	2,000	10	20.00%
5	Samina Jahan	2,000	10	20.00%
Total		10,000		100.00%

For, PURBASA REAL ESTATE PRIVATE LIMITED

(DIRECTOR)

Purbasa Real Estate Pvt. Ltd.

[illegible]

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

LIST OF DIRECTORS AS ON 31/03/2023

Sl. No.	Name of Directors	DIN	Begin Date	End Date
1	Putul Singh	09736866	23/09/2022	-
2	Asraf Ali Chowdhury	06789266	23/09/2022	-
3	Aparna Some	09747268	23/09/2022	-
4	Jhuma Samanta	09747269	23/09/2022	-
5	Samina Jahan	09747270	23/09/2022	-
6	Shukla Sarkar	09766413	14/10/2022	-

For, PURBASA REAL ESTATE PRIVATE LIMITED

(DIRECTOR)

Purbasa Real Estate Pvt. Ltd.
AChowdhury
Director

Purbasa Real Estate Pvt. Ltd.
Samina Jahan
Director

PURBASA REAL ESTATE PRIVATE LIMITED

(CIN : U70109WB2022PTC257448)

(F.Y. 2023-24)

CAPITAL WORK-IN-PROGRESS

PARTICULARS	Amount (Rs.)
Advocate Fees	86,500.00
Bockarage & Commission	1,33,000.00
BDA Commission	5,01,370.00
B.D.O Payment	1,67,000.00
Labour Expenses & Surya Enterprise (55,150 + 1,50,000)	2,05,150.00
Architect Desiging Expenses	6,12,000.00
Soil Test Expenses	1,86,573.00
Sub Marceble Pump	17,170.00
Jadavpur University Vetting paper Fees	1,35,420.00
TOTAL	**20,44,183.00**

Purbasa Real Estate Pvt. Ltd.

Director

Purbasa Real Estate Pvt. Ltd.

Samina Jahan

Director