

UNIKUE CONHEIGHTS PRIVATE LIMITED
48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital	2.1	30,00,000	30,00,000
(b) Reserves and Surplus	2.2	1,15,27,511	83,02,807
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	2.3	3,30,53,901	2,80,98,830
(b) Deferred Tax Liabilities (Net)		7,023	4,765
(c) Other long-term liabilities			
(d) Long-term provisions			
(4) Current liabilities			
(a) Short-term borrowings	2.5	-	-
(b) Trade Payables	2.6	1,19,51,379	1,12,17,720
(c) Other Current Liabilities	2.7	9,05,66,945	6,94,07,423
(d) Short-term provisions	2.8	41,30,913	29,97,116
TOTAL		15,42,37,673	12,30,28,661
II. Assets			
(1) Non-Current Assets			
(a) Fixed Assets	2.9	31,73,329	35,19,105
(i) Tangible Assets			
(ii) Intangible Assets			
(iii) Capital Work-in progress			
(iv) Intangible Assets under development			
(b) Non-Current investment			
(c) Deferred Tax Assets (Net)			
(d) Long-term loans and advances	2.10	6,94,15,570	5,13,02,227
(e) Other non-current assets	2.15	-	-
(2) Current Assets			
(a) Current Investment			
(b) Inventories		63,59,508	50,55,588
(c) Trade Receivables	2.12	10,78,730	10,78,730
(d) Cash and Cash Equivalents	2.13	60,62,663	16,78,896
(e) Short-term loans and advances	2.14	-	-
(f) Other current assets	2.11	6,81,47,874	6,03,94,115
TOTAL		15,42,37,673	12,30,28,661

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For Prerna Surana Jaiswal & Associates

Chartered Accountants

Firm Reg. No : 330693E

Prerna Surana Jaiswal

Prerna Surana

Chartered Accountants

Membership No. : 306201

Address : 4th Floor, 133A Beliaghata Main Road, Kolkata - 700010

Place: Kolkata

Date: 31/12/2022

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib

Director

Md Saquib

Director

DIN : 07100726

UNIKUE CONHEIGHT PRIVATE LIMITED

Md Shahid

Director

Md Shahid

Director

DIN : 07074904

UNIKUE CONHEIGHTS PRIVATE LIMITED
48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107
Statement of Profit and Loss for the year ended 31st March 2022

Particulars	Note No.	For Year Ended 31st March 2022	For Year Ended 31st March 2021
I. Revenue from Operations	2.16	3,65,00,555	3,53,08,211
II. Other Income	2.17	84,604	-
III. Total Revenue (I + II)		3,65,85,159	3,53,08,211
IV. Expenses:			
Cost of Materials consumed		-	-
Purchase of Stock-in Trade	2.18	1,72,64,952	2,31,98,807
Changes in inventories of Finished Goods, Work-in progress and Stock -in Trade	2.19	-73,87,304	-37,24,033
Employee Benefit Expenses	2.20	36,71,263	63,94,065
Financial Cost	2.21	7,46,074	6,01,722
Depreciation and amortization expenses	2.22	3,45,777	3,39,501
Other Expenses	2.23	1,76,40,615	43,06,909
Total Expenses		3,22,81,377	3,11,16,970
V. Profit before exceptional and extraordinary items and tax (III - IV)		43,03,782	41,91,241
VI. Prior Period Items		56,977	-
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		43,60,759	41,91,241
VIII. Extraordinary Items			
XI. Profit Before Tax (VII - VIII)		43,60,759	41,91,241
X. Tax Expenses			
1) Current Tax	2.8	11,33,797	11,20,361
2) Taxes earlier year			
3) Deferred Tax	2.24	2,258	-12,392
XI. Profit / (Loss) for the period from continuing operations (XI - X)		32,24,704	30,83,272
XII. Profit / (Loss) from discontinuing operations			
XIII. Tax Expenses of discontinuing operations			
XIV. Profit / (Loss) from Discontinuing Operations (XII - XIII)		-	-
XV. Profit / (Loss) for the period (XI + XIV)		32,24,704	30,83,272
XVI. Earning Per Equity Share			
1) Basic	2.25	11	10
2) Diluted			

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For Prerna Surana Jaiswal & Associates

Chartered Accountants

Firm Reg. No. : 337093E

Prerna Surana Jaiswal

Prerna Surana Jaiswal

Chartered Accountants

Membership No. : 50820

Address : 4th Floor, 133A Beliaghata Main Road, Kolkata - 700010

Place: Kolkata

Date: 31/12/2022

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib

Director

Md Saquib
Director

DIN : 07100726

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Shahid

Director

Md Shahid
Director

DIN : 07074904

UNIKUE CONHEIGHTS PRIVATE LIMITED
48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107

Cash Flow Statement for the period ending 31st March, 2022

	31st March 2022	31st March 2021
	Amount (Rs)	Amount (Rs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit Before Tax	43,60,759	41,91,241
Adjustments for:		
Interest & Finance charge	7,46,074	6,01,722
Deffered Tax	2,258	-12,392
Depreciation & amortization	3,45,777	3,39,501
Operating profit before working capital changes	54,54,868	51,20,071
Adjustments for:		
Trade and other Receivables	-0	41,54,995
Inventory	-13,03,920	-37,24,033
Other Current Assets	-77,53,759	-3,11,30,364
Other Current Liabilities	2,11,59,522	3,12,61,921
Trade and other Payables	7,33,660	18,04,673
Short Term Provisions	11,33,797	11,20,361
Tax Paid	-11,36,055	-11,07,969
Net Cash Flow from Operating Activities	1,82,88,112	74,99,655
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	-	-18,12,500
Interest & Dividend Received	-	-
Net Cash Flow from Investing Activities	-	-18,12,500
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Increase in Share capital	-	-
Interest paid	-7,46,074	-6,01,722
Long term Loans & Advances	-1,81,13,343	-67,64,038
Long term borrowings	49,55,071	21,16,035
Short term borrowings	-	-
Net Cash Flow from Financing Activities	-1,39,04,346	-52,49,725
NET DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	43,83,767	4,37,429
Opening Cash and Cash equivalents	16,78,896	12,41,467
Closing Cash and Cash equivalents	60,62,663	16,78,896

Notes to financial statements
Summary of Significant Accounting Policies

Note 2.1-2.25
Note 2.26

Prerna Surana

PRERNA SURANA JAISWAL
CHARTERED ACCOUNTANT
MEMBERSHIP NO.-306201
FOR PRERNA SURANA JAISWAL & ASSOCIATES
FRN: 330693E



Md Saquib
Director
DIN : 07100726

Md Shahid
Director
DIN : 07074904

Place : Kolkata

Date : 31/12/2022

UNIKUE CONHEIGHTS PVT LTD
Statement of Fixed Assets for the year ended 31-03-2022

Sl.No.	Particulars	Useful Life (Year)	Purchases Year	Life End Year	Purchases Value	Residual Vale	Depreciable Value	GROSS BLOCK			Depreciation During the year			NET BLOCK		
								Value as on 01-04-2021	Addition/ Deduction during the year	Adjustment for Subsidy	Total as on 31-03-2022	Upto 01-04-2021	During the Year	Upto 31-03-2022	As on 31-03-2022	As on 31-03-2021
1	Land		16-17		10,00,000.00		10,00,000.00									
2	Computer	3	15-16	17-18	14,536.86	726.84	13,810.02	14,536.86			13,810.02			10,00,000.00	10,00,000.00	
3	Computer	3	18-19	20-21	17,346.00	867.30	16,478.70	17,346.00			16,478.70			726.84	726.84	
4	Motor Vehicle	8	15-16	22-23	62,880.30	3,144.02	59,736.29	62,880.30			44,802.25	7,467.04	52,269.29	867.30	867.30	
5	Motor Vehicle	8	17-18	24-25	73,822.00	3,691.10	70,130.90	73,822.00			35,065.45	8,766.36	43,831.81	10,611.01	18,078.05	
6	Motor Vehicle	8	19-20	26-27	10,51,100.00	52,555.00	9,98,545.00	10,51,100.00			2,09,968.03	1,24,818.13	3,24,786.16	29,990.19	38,756.55	
7	Motor Vehicle	8	20-21	27-28	13,70,000.00	68,500.00	13,01,500.00	13,70,000.00			1,62,687.50	1,62,687.50	3,25,375.00	7,16,313.85	8,41,131.97	
8	Air Conditioner	10	20-21	29-30	3,71,650.48	18,582.52	3,53,067.96	3,71,650.48			23,537.86	35,306.80	58,844.66	10,44,625.00	12,07,312.50	
9	Furniture	10	20-21	29-30	70,850.00	3,542.50	67,307.50	70,850.00			6,730.75	6,730.75	13,461.50	57,388.50	64,119.25	
			Current Year		40,32,185.64	1,51,609.28	38,80,576.36	40,32,185.64			5,13,080.56	3,45,776.57	8,58,857.13	31,73,328.51	20,46,105.15	
			Previous Year		40,32,185.64	1,51,609.28	38,80,576.36	40,32,185.64			1,73,580.01	3,39,500.54	5,13,080.55	35,19,105.09		

UNIKUE CONHEIGHT PRIVATE LIMITED

Md, Saqib Director



UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saqib

Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Particulars of Depreciation allowable as per Income Tax Act, 1961 in respect of each asset or block of asset in the following form :

Sl. No	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B C-D)
1	Computer	40%	545.00	-	-	545.00	-	-	-	-	218.00	327.00
2	Furniture & Fittings	10%	3,99,860.00	-	-	3,99,860.00	-	-	-	-	39,986.00	3,59,874.00
3	Plant and Machinery	15%	20,95,059.00	-	-	20,95,059.00	-	-	-	-	3,14,258.85	17,80,800.15
			24,95,464.00	-	-	24,95,464.00	-	-	-	-	3,54,462.85	21,41,001.15

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saqib

Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saqib

Director



UNIKUE CONHEIGHT PRIVATE LTD.

48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107

2 NOTES TO ACCOUNTS

2.1 Share Capital

Particulars	As at	
	March 31, 2022	March 31, 2021
Authorized		
Current Year 10,00,000 Equity Share of Rs. 10/- each	1,00,00,000.00	1,00,00,000.00
	<u>1,00,00,000.00</u>	<u>1,00,00,000.00</u>
Issued, Subscribed & Fully Paidup		
3,00,000 Equity Share of Rs.10/- each	30,00,000.00	30,00,000.00
	<u>30,00,000.00</u>	<u>30,00,000.00</u>

(a) The Company has one class of share having par value of Rs. 10/- each. Each Equity Shareholder is eligible for 1 vote per share held. In the event of liquidation of the Company, the holders of equity Share will be entitled to be receive any of the remaining assets of the Company.

In the event of liquidation of the Company, the holders of equity Share will be entitled to be receive any of the remaining assets of the company, after distribution of all the preferential payment, in proportion to the capital paid up by the shareholder.

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2021 and March, 2020 is set as below:

Name of the shareholder	March 31, 2022		As at March 31, 2021	
	No. of Shares	Amount	No. of Shares	Amount
Number of Shares at the beginning of the year	300000	3000000	300000	3000000
Number of Shares issued during the year	0	0	0	0
Number of Shares at the end of the year	<u>300000</u>	<u>3000000</u>	<u>300000</u>	<u>3000000</u>

UNIKUE CONHEIGHT PRIVATE LTD.

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Shareholding of more than 5%

Name of Shareholder	March 31, 2022		As at March 31, 2021	
	No. of Share	% held of Shares	No. of Share	% held of Shares
Mr. Shahid	180000	60.00	180000	60.00
Mr. Sajid	60000	20.00	60000	20.00
Mr. Saquib	60000	20.00	60000	20.00
Total	<u>300000</u>	<u>100.00</u>	<u>300000</u>	<u>100.00</u>

(e) No Shares have been reserved for issue under Option and Contracts/Commitments for the sale of shares/Disinvestment as at the Balance Sheet date.

(f) No Shares have been allotted by way of Bonus share or pursuant to contracts or has been bought back by the Company during the period of five years preceding the date at which the Balance Sheet is prepared.

(g) No convertible securities have been issued by the Company during the year.

(h) No calls are unpaid by any Director, an officer of the Company during the year.

(i) In the event of liquidation of the Company, the holder of Equity Shares will be entitled to received remaining assets of the Company after distribution of the Preferential amount. The distribution will be in proportion of number of Equity Shares held by the Shareholders.

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represent both legal & beneficial ownerships of shares

2.2 Reserves & Surplus

Particulars	As at	
	March 31, 2022	March 31, 2021
General Reserve		
Balance as per last financial statements	-	-
Add: During the Year	-	-
Closing Balance	<u>-</u>	<u>-</u>
Statement of Profit & Loss Account		
Balance as per last financial statements	83,02,807.17	52,19,535.39
Add: Net Profit/(Loss) after tax transferred from statement of Profit & Loss	32,24,703.96	30,83,271.78
Surplus-Closing Balance	<u>1,15,27,511.13</u>	<u>83,02,807.17</u>
Total	<u>1,15,27,511.13</u>	<u>83,02,807.17</u>



UNIKUE CONHEIGHT PRIVATE LIMITED

Mr. Saquib
Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Mr. Shahid
Director

UNIKUE CONHEIGHT PRIVATE LTD.

48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107

2.3 Long Term Borrowings

Particulars	As at	
	March 31, 2022	March 31, 2021
A. Secured Bike Loan	17,208.00	17,208.00
B. Loan from Directors	1,51,30,728.00	1,00,29,105.70
C. Loan from Other	95,35,326.00	95,60,861.00
D. Car Loan	16,12,995.37	20,50,690.00
E. CC Loan	54,85,379.37	51,10,777.73
F. Term Loan	12,72,264.41	13,30,188.00
Total	3,30,53,901.15	2,80,98,830.43

The above amount includes

Secured Borrowings
Unsecured Borrowings

2.4 Deferred Tax Assets/Liability

b) Break up of deferred tax assets/liability and reconciliation of current year deferred tax charge is as follows:

A. Deferred Tax Liability	As at	
	March 31, 2022	March 31, 2021
Opening Balance	14,263.00	14,263.00
On Account of depreciation on fixed assets		
Total	14,263.00	14,263.00
 B. Deffered Tax Assets		
Opening Balance	9,498.00	-2,894.00
On Account of timing differences in recognition of expenses	-2,258.00	12,392.00
Total	7,240.00	9,498.00
 Net Deferred Tax Liability/(Assets)	7,023.00	4,765.00

2.5 Short Term Borrowings

Particulars	As at	
	March 31, 2022	March 31, 2021

2.6 Trade Payable:	As at	
	March 31, 2022	March 31, 2021
Trade Payable	1,15,23,970.43	1,07,90,310.74
Other Trade Payable	4,27,409.00	4,27,409.00
Total	1,19,51,379.43	1,12,17,719.74

2.7 Other Current Liabilities	As at	
	March 31, 2022	March 31, 2021
Other Payable		
Audit Fees	65,000.00	15,000.00
ROC Filling	-	-
TDS Payable	22,000.00	-
Advance From Customer	5,31,22,396.50	3,39,11,608.44
GST Output	1,32,044.30	58,525.35
Advance From Debtors	3,17,76,917.17	2,99,75,102.16
Share Alloted Mony Receipts in Advance MD Sajid	4,00,000.00	4,00,000.00
Share Alloted Mony Receipts in Advance MD Shahid	49,08,672.00	49,08,672.00
Share Alloted Mony Receipts in Advance MD Saquib	1,38,515.00	1,38,515.00
Late Fees and Interest Payable	1,400.00	-
Total	9,05,66,944.97	6,94,07,422.95



UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib
Director

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Md. Shehal
Director

UNIKUE CONHEIGHT PRIVATE LTD.
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	As at	
	March 31, 2022	March 31, 2021
2.8 Short Term Provisions		
Provision for Tax	41,30,913.44	29,97,116.00
	<u>41,30,913.44</u>	<u>29,97,116.00</u>
2.10 Long Term Loan and Advances		
Loans (Asset)	2,74,11,512.11	2,10,70,946.00
Advance for Land & Brokerage	2,94,26,241.00	2,28,11,040.00
Advance to Vendors	1,25,77,816.55	74,20,240.74
	<u>6,94,15,569.66</u>	<u>5,13,02,226.74</u>
2.12 Trade Receivables:		
Trade Receivable	10,78,729.91	10,78,729.91
	<u>10,78,729.91</u>	<u>10,78,729.91</u>
2.11 Other Current Assets		
Security Deposit	7,29,676.00	7,00,000.00
Car EMI	-	1,19,296.00
Closing WIP	6,49,84,300.27	5,89,00,916.26
Balance with Revenue Authorities	24,33,033.00	6,73,902.97
TCS Paid	865.00	-
	<u>6,81,47,874.27</u>	<u>6,03,94,115.23</u>
2.13 Cash and Bank Balance		
Cash and Cash Equivalents		
Balance with Banks		
C/A with State Bank of India(A/C No 35062671944)	2,68,066.05	3,65,763.90
Current Account UCO(07550210004975)	4,214.40	14,838.19
Current Account Axis (918020058956842)	-	6,45,644.59
Current Account ICICI (747205000468)	54,70,409.95	5,21,098.89
Cash Balance on hand (as Certified by the management)	3,19,972.70	1,31,550.79
	<u>60,62,663.10</u>	<u>16,78,896.36</u>
2.16 Revenue from Operation		
Sales of Products		
Sales - Trading	56,480.00	41,68,464.19
Sale of Flat	3,64,44,075.00	-
Sales - Contract Revenue	-	3,11,39,746.81
	<u>3,65,00,555.00</u>	<u>3,53,08,211.00</u>
2.17 Other Income		
Miscellaneous Income	339.90	-
Sundry Balances Written Off	84,264.00	-
	<u>84,603.90</u>	<u>-</u>
2.18 Purchases of Stock-In-Trade		
Purchases of Finished Goods	1,72,64,951.64	2,31,98,806.99
	<u>1,72,64,951.64</u>	<u>2,31,98,806.99</u>
2.19 Changes in Inventories of WIP, Finished Goods & Stock In Trade		
Stock in Trade at the Beginning of the year	50,55,588.00	13,31,555.00
Less: Closing Stock in Trade	63,59,507.86	50,55,588.00
	<u>-13,03,919.86</u>	<u>-37,24,033.00</u>
Opening WIP	5,89,00,916.27	2,77,61,169.46
Add: Contract Revenue	-	3,11,39,746.81
Less: Closing WIP	6,49,84,300.27	5,89,00,916.27
Changes in WIP	<u>-60,83,384.00</u>	<u>-0.00</u>
2.20 Employee Benefit Expenses		
Salary & Wages	36,71,263.28	63,94,065.00
Staff Welfare	-	-
	<u>36,71,263.28</u>	<u>63,94,065.00</u>



UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib
Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Shehad
Director

UNIKUE CONHEIGHT PRIVATE LTD.
48, B. B. BLOCK, 352 SHANTIPALLY RAJDANGA, KASBA, KOLKATA - 700107

As at		
2.21 Finance Cost	March 31, 2022	March 31, 2021
Interest On Loan	7,46,073.65	6,01,721.81
	<u>7,46,073.65</u>	<u>6,01,721.81</u>
As at		
2.22 Depreciation and Amortization	March 31, 2022	March 31, 2021
Depreciation	3,45,776.58	3,39,500.54
Preliminary Expenses Amortisation		
	<u>3,45,776.58</u>	<u>3,39,500.54</u>
As at		
2.23 Other Expenses	March 31, 2022	March 31, 2021
Statutory Audit Fees	30,000.00	-
Tax Audit Fees	20,000.00	-
Bank Charges	45,904.33	1,22,722.76
Commission and Brokerage	12,26,940.00	10,96,392.00
Consultancy Fees	-	22,192.00
Travelling Expenses	-	88,353.00
Electricity Charges	1,16,355.00	1,00,166.21
Electric Work	-	1,12,400.00
Office Expenses	25,06,772.17	3,96,414.00
Fuel Expenses	-	1,01,683.00
Professional Fess	-	4,76,000.00
Repair & Maintenance	6,90,104.56	1,73,617.00
Telephone Expenses	19,800.00	7,511.00
Registration fees and stamp duty	-	86,610.00
Courier Charges	-	3,139.91
Shifting Charges	-	3,10,300.00
Crane/JCB Hire Charges	-	37,650.00
Property Tax	-	31,998.00
GST Late Fees	11,400.00	70,180.00
Insurance Charges	47,020.00	-
Printing & Stationery	-	63,076.00
Legal Expenses	3,79,792.00	2,38,135.00
Site Development Expenses	1,18,84,029.57	6,15,124.00
General Expenses	3,84,085.86	-
Miscellaneous Expenses	-	1,40,501.00
Tally renewal	-	12,744.00
Late Fees & Interest on TDS	45,512.00	-
Rent	2,32,900.00	-
	<u>1,76,40,615.49</u>	<u>43,06,908.88</u>
2.24 Calculation of Deferred Tax (Accounting Standard 22)		
Depreciation as per Companies Act	3,45,776.57	3,39,500.54
Depreciation as per Income Tax Act	3,54,462.85	2,91,837.27
Difference	<u>8,686.28</u>	<u>-47,663.27</u>
Deferred Tax Liability	<u>2,258.00</u>	<u>(12,392.00)</u>
2.25 Earning Per Share (Accounting Standard 20)		
Profit after Tax	32,24,703.96	30,83,271.78
No. of Share	<u>3,00,000.00</u>	<u>3,00,000.00</u>
Earning Per Share	10.75	10.28

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib
Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Shahid
Director



2.26 Significant Accounting policies

- 1 Basis of Preparation of Financial Statement
The Financial Statements have been prepared on historical cost basis and on the principle of a going concern. The Company follows mercantile system of accounting unless stated otherwise. The Financial Statements have been prepared in accordance with the provisions of the Companies Act, 2013 and accounting standards as prescribed under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rule and other recognized accounting practices unless specifically stated to be otherwise are consistent and are consonance with generally accepted accounting principles.
- 2 Use of Estimate
The preparation of the financial statements requires the management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from those estimates and these are recognized in the year in which results materialise.
- 3 Fixed Assets
Tangible Fixed Assets are stated at Cost of acquisition, construction and subsequent improvements thereto. Cost includes taxes, duties, inward freight, installation expenses and adjustments for exchange difference wherever applicable.
Intangible fixed assets are capitalized at the cost of acquisition less accumulated amortized amount
Pending completion and installation of the Fixed Assets, preoperative expenses, cost of plant, machineries and equipments to be installed, construction and erection materials and other cost thereof are capitalized and shown under Capital Work -in - Progress.
- 4 Depreciation
Depreciation has been charged based on the useful life of the asset as prescribed in the Schedule II of the Companies Act 2013
- 5 Investments
Non Current Investments are stated at cost less diminution in the values thereof, other than temporary. Current Investments are stated at cost or fair value whichever is lower.
- 6 Inventories
Inventories of Raw Materials and Finished Goods are valued at cost and Cost of Production respectively or market price whichever ever is lower.
- 7 Borrowing Costs
Borrowing costs attributable to the acquisition, construction of qualifying assets are capitalized as the part of the cost of such assets upto the date when such assets are ready for intended use. A qualifying asset is one that takes substantial period of time for completion. Other borrowing costs are charged as expenses in the year in which they are incurred.
- 8 Income Tax
Provision for Income Tax is made for current and deferred tax.
Current Tax is determined as the amount of tax payable in respect of taxable income for the period, considering the provisions of the Income Tax Act 1961.
Deferred Tax is recognized on timing differences between taxable income and accounting income that original in one period and are capable of being reversed in one or more subsequent periods.
- 9 Directors Remuneration
Remuneration has not been paid to the Directors during the year.
- 10 Share Allotment Money
The Share Allotment Money is still pending to be allotted for more than 2 years.
- 11 Loan from Director
MGT-14 has not been filled for obtaining loans from Directors.
- 12 Prior Period Items
A few past period transactions have been recorded and duly accounted for during the year as below the Statement of Profit and Loss line item.

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For Prerna Surana Jaiswal

Chartered Accountants

Firm Reg. No : 330695E

Prerna Surana Jaiswal

Prerna Surana

Chartered Accountants

Membership No. : 306201

Address : 4th Floor, 133A Beliaghata Main Road, Kolkata - 700010

Place: Kolkata

Date:



UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Saquib

Director

Md Saquib
Director
DIN : 07100726

UNIKUE CONHEIGHT PRIVATE LIMITED

Md. Shahid

Director

Md Shahid
Director
DIN : 07074904

RELATED PARTY TRANSACTIONS

(a) Names of Related Parties where there were transactions during the year:

Sr. No.	Name of Related Party	Description of relationship
1	ALCO INDIA CONSTRUCTION	DIRECTOR IS A PARTNER
2	UNICO INFRA CONSTRUCTION	DIRECTOR IS A PARTNER
3	HELLO CONSTRUCTION	DIRECTOR IS A PARTNER
4	SAMY CONSTRUCTION	DIRECTOR IS A PARTNER
5	SHAZAN GROUP	DIRECTOR IS A PARTNER
6	THE UNIQUE CONSTRUCTION	DIRECTOR IS A PARTNER
7	UNIQUE CONSTRUCTION	PROPRIETORSHIP CONCERN OF MD SHAHID
8	UNIQUE CONSTRUCTION COMPANY	DIRECTOR IS A PARTNER
9	UNIQUE DEVELOPER	DIRECTOR IS A PARTNER
10	DREAM CONSTRUCTION	DIRECTOR IS A PARTNER
11	SADIYA ZAFAR	WIFE OF DIRECTOR
12	AATASH RAHMANI	WIFE OF DIRECTOR
13	SABANA HUSSIAN	WIFE OF DIRECTOR
14	S. M. DEVELOPER	DIRECTOR IS A PARTNER
15	MD SHAHID	DIRECTOR
16	MD SAQUIB	DIRECTOR
17	MD SAJID	DIRECTOR
18	ZETBLAGE FILMS PVT LTD	COMMON DIRECTOR
19	MCS KASEEDA FILMS PVT LTD	COMMON DIRECTOR
20	RUBY CONSTRUCTION	DIRECTOR IS A PARTNER

(b) Details of transactions with related party during the year and balances as at the year end:

Particulars	Name of Related Party	ALCO INDIA CONSTRUCTION	UNICO INFRA CONSTRUCTION	HELLO CONSTRUCTION	SAMY CONSTRUCTION	SHAZAN GROUP
	₹	₹	₹	₹	₹	₹
Transactions during the year:						
Directors & KMP Remuneration		0.00	0.00	0.00	0.00	0.00
Salary		0.00	0.00	0.00	0.00	0.00
Share Allotment Money		0.00	0.00	0.00	0.00	0.00
Advances Given		0.00	0.00	0.00	0.00	0.00
Loan taken from Parties		0.00	81,000.00	0.00	0.00	1,31,015.00
Loan given to Parties		0.00	(81,000.00)	0.00	0.00	0.00
Sundry Debtors		0.00	2,33,989.07	0.00	15,92,647.76	0.00
Advances Received		39,27,720.18	0.00	27,021.40	0.00	3,14,968.66
		(39,27,720.18)	0.00	(27,021.40)	0.00	(19,92,968.66)

Particulars	Name of Related Party	THE UNIQUE CONSTRUCTION	UNIQUE CONSTRUCTION	UNIQUE CONSTRUCTION COMPANY	SADIYA ZAFAR	AATASH RAHMANI
	₹	₹	₹	₹	₹	₹
Transactions during the year:						
Directors & KMP Remuneration		0.00	0.00	0.00	0.00	0.00
Salary		0.00	0.00	0.00	2,73,800.00	5,86,100.00
Share Allotment Money		0.00	0.00	0.00	0.00	0.00
Advances Given		0.00	0.00	0.00	36,400.00	0.00
Loan taken from Parties		0.00	0.00	0.00	0.00	0.00
Loan given to Parties		0.00	1,87,44,427.11	0.00	0.00	0.00
Sundry Debtors		0.00	(1,68,21,787.20)	0.00	0.00	0.00
Advances Received		1,27,41,709.00	96,31,075.85	0.00	0.00	0.00
		(1,27,41,709.00)	(96,31,075.85)	0.00	0.00	0.00



UNIKUE CONHEIGHT PRIVATE LIMITED

Mr. Saquib

Director

UNIKUE CONHEIGHT PRIVATE LIMITED

Mr. Shahid

Director

Particulars	Name of Related Party	SABANA HUSSAIN	S. M. DEVELOPER	MD SHAHID	MD SAQUIB	MD SAJID
	₹	₹	₹	₹	₹	₹
Transactions during the year:						
Directors & KMP Remuneration		0.00	0.00	0.00	0.00	0.00
Salary		0.00	0.00	0.00	0.00	0.00
		4,81,001.00	0.00	0.00	0.00	0.00
Share Allotment Money		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	49,08,672.00	1,38,515.00	4,00,000.00
		0.00	0.00	(49,08,672.00)	(1,38,515.00)	(4,00,000.00)
Advances Given		50,000.00	(-5,36,011.00)	0.00	0.00	0.00
		0.00	(2,43,000.00)	0.00	0.00	0.00
Loan taken from Parties		0.00	0.00	23,78,662.00	77,74,718.00	49,77,348.00
		0.00	0.00	(22,32,515.00)	(52,87,143.00)	(25,09,448.00)
Loan given to Parties		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Sundry Debtors		0.00	12,608.78	0.00	0.00	0.00
		0.00	(12,608.78)	0.00	0.00	0.00
Advances Received		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00

Particulars	Name of Related Party	DREAM CONSTRUCTION	UNIQUE DEVELOPER	ZETBLAGE FILMS PVT LTD	MCS KASEEDA FILMS PVT LTD	RUBY CONSTRUCTION
	₹	₹	₹	₹	₹	₹
Transactions during the year:						
Brokerage		0.00	0.00	5,67,125.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Salary		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Share Allotment Money		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Advances Given		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Loan taken from Parties		5,00,000.00	0.00	0.00	0.00	0.00
		5,00,000.00	0.00	0.00	0.00	0.00
Loan given to Parties		0.00	0.00	6,78,513.00	1,00,000.00	1,00,000.00
		0.00	31,110.00	3,23,400.00	1,00,000.00	1,00,000.00
Sundry Debtors		0.00	0.00	0.00	0.00	8,30,241.00
		0.00	0.00	0.00	0.00	8,30,241.00
Advances Received		0.00	28,694.54	0.00	0.00	0.00
		0.00	(28,694.54)	0.00	0.00	0.00

(c) Details of loan and advances granted to promoters, directors, Key managerial personal, and related parties during the year

Type of Borrower	Amount of loan or advances in nature of loan Outstanding	Percentage of total loans and advances in the nature of loans	
	₹	%	
1	ALCO INDIA CONSTRUCTION	39,27,720.18	5.58%
2	UNICO INFRA CONSTRUCTION	81,000.00	0.12%
3	HELLO CONSTRUCTION	27,021.40	0.04%
4	SAMY CONSTRUCTION	-	0.00%
5	SHAZAN GROUP	5,70,861	0.81%
6	THE UNIQUE CONSTRUCTION	1,27,41,709.00	18.11%
7	UNIQUE CONSTRUCTION	2,83,75,503	40.34%
8	UNIQUE CONSTRUCTION COMPANY	-	0.00%
9	UNIQUE DEVELOPER	-	0.00%
10	DREAM CONSTRUCTION	-	0.00%
11	SADIYA ZAFAR	-	0.00%
12	AATASH RAHMANI	-	0.00%
13	SABANA HUSSIAN	-	0.00%
14	S. M. DEVELOPER	-	0.00%
15	MD SHAHID	23,78,662.00	3.38%
16	MD SAQUIB	77,74,718.00	11.05%
17	MD SAJID	49,77,348.00	7.08%
18	ZETBLAGE FILMS PVT LTD	6,78,513.00	0.96%
19	MCS KASEEDA FILMS PVT LTD	1,00,000.00	0.14%
20	RUBY CONSTRUCTION	1,00,000.00	0.14%
	TOTAL LOANS & ADVANCES	7,03,44,405.32	



Note: Previous Year's Figures are given in brackets.

UNIQUE CONHEIGHT PRIVATE LIMITED

Md. Saquib

Director

UNIQUE CONHEIGHT PRIVATE LIMITED

Md. Shahid

Director