

# SAGNIK EXPORT (INDIA) PRIVATE LIMITED

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)


P-9, MOTIJHEEL AVENUE, KOLKATA - 700 074

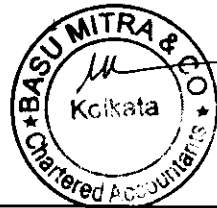
## Balance Sheet as at 31 March, 2025

| Particulars   | Note No. | As at 31 March, 2025    | As at 31 March, 2024    |
|---|----------|-------------------------|-------------------------|
|   |          | Amount in hundreded (₹) | Amount in hundreded (₹) |
| <b>A EQUITY AND LIABILITIES</b>                                 |          |                         |                         |
| <b>1 Shareholders' funds</b>                                    |          |                         |                         |
| (a) Share capital   | 3        | 122920.00               | 22920.00                |
| (b) Reserves and surplus  | 4        | 354559.77               | -40524.45               |
| <b>2 Non Current liabilities</b>                                |          |                         |                         |
| (a) Long-term borrowings  | 5        | 568211.20               | 18211.20                |
| <b>3 Current liabilities</b>                                    |          |                         |                         |
| (a) Trade Payable   |          | 15187.93                |                         |
| (a) Other current liabilities                                   | 6        | 168.08                  | 440.04                  |
| <b>TOTAL</b>  |          | <b>1061046.98</b>       | <b>1046.79</b>          |
| <b>B ASSETS</b>   |          |                         |                         |
| <b>1 Non-current assets</b>                                     |          |                         |                         |
| (a) Long-term loans and advances                                | 7        | 1000000.00              | 0.00                    |
| <b>2 Current assets</b>   |          |                         |                         |
| (a) Inventories   | 8        | 24192.31                | 0.00                    |
| (b) Cash and cash equivalent                                    | 9        | 1028.44                 | 453.48                  |
| (c) Other Current asstes  | 10       | 35826.23                | 593.31                  |
| <b>TOTAL</b>  |          | <b>1061046.98</b>       | <b>1046.79</b>          |
| See accompanying notes forming part of the financial statements | 1 & 2    |                         |                         |

In terms of our report attached.

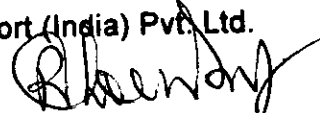
**For Basu Mitra & Co**  
Chartered Accountants  
FRN: 0322742E

  
**Manas Kumar Mitra**  
Partner  
M. No. : 056160  
UDIN : 25056160BMLFFM5480  
Place : Kolkata  
Date : 27/09/2025



For and on behalf of the Sagnik Export (India) Pvt. Ltd.

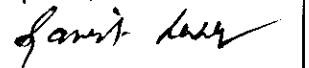
**Sagnik Export (India) Pvt. Ltd.**

  
Director

**Prabir Roy Chowdhury**  
Director  
DIN: 01666746

Place : Kolkata  
Date : 27/09/2025

**Sagnik Export (India) Pvt. Ltd.**

  
Director

**Sanajit Laskar**  
Director  
DIN: 02720146

# SAGNIK EXPORT (INDIA) PRIVATE LIMITED

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

P-9, MOTIJHEEL AVENUE, KOLKATA - 700 074

## Statement of Profit and Loss for the year ended 31 March, 2025

| A                            | Particulars  | Note No. | For the year ended<br>31 March, 2025 | For the year ended<br>31 March, 2024 |
|------------------------------|--|----------|--------------------------------------|--------------------------------------|
|                              |  |          | Amount in hundred<br>₹               | Amount in hundred<br>₹               |
| <b>CONTINUING OPERATIONS</b> |  |          |                                      |                                      |
| 1                            | Revenue from operations (gross)  | 11       | 0.00                                 | 0.00                                 |
|                              | Other Income   |          | 0.00                                 | 0.00                                 |
|                              | <b>Revenue from operations (net)</b>   |          | <b>0.00</b>                          | <b>0.00</b>                          |
| 2                            | <b>Expenses</b>  |          |                                      |                                      |
|                              | (a) Purchase   | 12       | 4557.08                              |                                      |
|                              | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade    | 13       | -24192.31                            |                                      |
|                              | (c) Other expenses   | 14       | 24551.01                             | 117.69                               |
|                              | <b>Total</b>   |          | <b>4915.78</b>                       | <b>117.69</b>                        |
| 3                            | <b>Earnings before interest, tax, depreciation and amortisation (EBITDA) (1 - 2)</b> |          | <b>-4915.78</b>                      | <b>-117.69</b>                       |
| 4                            | Finance costs  |          | 0.00                                 | 0.00                                 |
| 5                            | Depreciation and amortisation expense  |          | 0.00                                 | 0.00                                 |
| 6                            | <b>Profit before tax (3 - 4 - 5)</b>   |          | <b>-4915.78</b>                      | <b>-117.69</b>                       |
| 7                            | <b>Tax expense:</b>  |          |                                      |                                      |
|                              | (a) Current tax expense for current year   |          | 0.00                                 | 0.00                                 |
| 8                            | <b>Profit / (Loss) from continuing operations (6 - 7)</b>                            |          | <b>-4915.78</b>                      | <b>-117.69</b>                       |
| B                            | <b>DISCONTINUING OPERATIONS</b>  |          | 0.00                                 | 0.00                                 |
| 9                            | <b>Profit / (Loss) from discontinuing operations</b>                                 |          | <b>0.00</b>                          | <b>0.00</b>                          |
| C                            | <b>TOTAL OPERATIONS</b>  |          |                                      |                                      |
| 10                           | <b>Profit for the year (8 + 9)</b>   |          | <b>-4915.78</b>                      | <b>-117.69</b>                       |

| 11   | Particulars               | Note No. | For the year ended<br>31 March, 2025 | For the year ended<br>31 March, 2024 |
|--|---------------------------|----------|--------------------------------------|--------------------------------------|
|  |                           |          | Amount in hundred<br>₹               | Amount in hundred<br>₹               |
| <b>Earnings per share (of ₹ 10/- each):</b>                            |                           |          |                                      |                                      |
|  | (a) Basic                 | 15       |                                      |                                      |
|  | (i) Continuing operations |          | (2.14)                               | (0.05)                               |
|  | (ii) Total operations     |          | (2.14)                               | (0.05)                               |
|  | (b) Diluted               |          |                                      |                                      |
|  | (i) Continuing operations |          | (2.14)                               | (0.05)                               |
|  | (ii) Total operations     |          | (2.14)                               | (0.05)                               |
| <b>See accompanying notes forming part of the financial statements</b> |                           |          |                                      |                                      |

In terms of our report attached.

**For Basu Mitra & Co**  
Chartered Accountants  
FRN: 0322742E

*Manas Kumar Mitra*  
**Manas Kumar Mitra**  
Partner  
MN: 056160  
UDIN: 25056160BMLFFM5480  
Place: Kolkata  
Date: 27/9/2025



For and on behalf of the Sagnik Export (India) Pvt. Ltd.  
**Sagnik Export (India) Pvt. Ltd.**      **Sagnik Export (India) Pvt. Ltd.**

*Prabir Roy Choudhury*  
**Prabir Roy Choudhury**  
Director  
DIN: 01666746

*Sanajit Laskar*  
**Sanajit Laskar**  
Director  
DIN: 02720146

**Director**

Place: Kolkata  
Date: 27/09/2025

# **SAGNIK EXPORT (INDIA) PRIVATE LIMITED**

CIN: U68200WB1995PTC074310 (Old CIN : U19119WB1995PTC074310)

P-9, MOTIJHEEL AVENUE, KOLKATA - 700 074

## **1. Corporate information**

The Company SAGNIK EXPORT (INDIA) PRIVATE LIMITED is engaged in the Construction of Residential and Commercial building. It is also engaged in other construction activity and all Real Estate Business and allied activity. The Company had changed its Objective clause on 21.09.2024 from old objective of "traders, exporter of Leather & other goods" to New Objective of "Construction & Real Estate Activity". Registered office address of the company is at P-9, MOTIJHEEL AVENUE, KOLKATA - 700 074. The Company is a small and medium sized company, as defined General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company and also modify the accounting policies suitably.

## **2. Significant Accounting Policies for the year ended 31st March 2025**

### **i) Basis of Accounting Convention:**

The Financial statement of the company had been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

### **ii) Use of Estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

### **iii) Property Plant and Equipment**

Fixed Assets are stated at cost net of recoverable taxes, less accumulated depreciation.

### **iv) Depreciation and Amortisation:**

During the year the company does not have any carrying amount of assets value in the books and so no depreciation has been provided.

### **v) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and cash in hand.

### **vi) Earnings per share**

Basic earnings per share is computed by dividing the Profit/(loss) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the Profit/(loss) as adjusted for income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of dilutive potential equity shares.

### **vii) Taxation**

**Current Tax:** Company have incurred loss in this year, so no provision for tax have been made as there is no question of tax liability.

### **viii) Provisions and Contingent Liabilities**

#### **A. Provisions:**

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if :

- a) The Company has a present obligation as a result of past event,
- b) A probable outflow of resources is expected to settle the obligation and
- c) The amount of the obligation can be reliably estimated

#### **B. Contingent Liability:**

Contingent Liability is disclosed in case of

- a) A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation
- b) A possible obligation, unless the probability of outflow of resources is remote.
- c) A present obligation whose amount cannot be estimated reliably

ix) Previous year's figures are regrouped & rearranged wherever necessary

X) Company has increased its authorised capital to Rs. 5,00,00,000/- (i.e. 50,00,000 no. of equity share of Rs. 10 each). Company has entered into a joint venture agreement for Real Estate project at 7 B.T. Road Sodepur, Kolkata-700119 with Udyog Private Limited on 18.09.2024. For the project Company has issued 10,00,000 no of equity share capital with a premium of Rs.40 each.



Sagnik Export (India) Pvt. Ltd.

Director

Sagnik Export (India) Pvt. Ltd.

Director

## Sagnik Export (India) Private Limited

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

P-9, Motiheel Avenue, Kolkata-700074

### Notes forming part of the financial statements

#### Note 3 Share capital

| Particulars                                     | As at 31 March, 2025 |                       | As at 31 March, 2024 |                       |
|---|----------------------|-----------------------|----------------------|-----------------------|
|   | Number of shares     | Amount in hundred (₹) | Number of shares     | Amount in hundred (₹) |
| (a) Authorised                                  |                      |                       |                      |                       |
| Equity shares of ₹ 10/- each with voting rights | 50,00,000            | 500000.00             | 5,00,000             | 50000.00              |
| (b) Issued                                      |                      |                       |                      |                       |
| Equity shares of ₹ 10/- each with voting rights | 2,29,200             | 22920.00              | 2,29,200             | 22920.00              |
| (c) Subscribed and fully paid up                |                      |                       |                      |                       |
| Equity shares of ₹ 10/- each with voting rights | 2,29,200             | 22920.00              | 2,29,200             | 22920.00              |

#### Note 3. a Reconciliation of the no. of shares and amount outstanding at the beginning and at the end

| Particulars                      | Opening Balance | Fresh Issue | Buy Back | Closing Balance |
|----------------------------------|-----------------|-------------|----------|-----------------|
| Equity shares with voting rights |                 |             |          |                 |
| Year ended 31 March, 2024        |                 |             |          |                 |
| - Number of shares               | 2,29,200        | -           | -        | 2,29,200        |
| - Amount in hundred (₹)          | 22920.00        | 0.00        | 0.00     | 22920.00        |
| Year ended 31 March, 2025        |                 |             |          |                 |
| - Number of shares               | 2,29,200        | 10000.00    | -        | 12,29,200       |
| - Amount in hundred (₹)          | 22920.00        | 100000.00   | 0.00     | 122920.00       |

#### Note 3. b Details of shares held by each shareholder holding more than 5% shares:

| Name of shareholder                     | As at 31 March, 2025  |                                   | As at 31 March, 2024  |                                   |
|---|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|   | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| <b>Equity shares with voting rights</b> |                       |                                   |                       |                                   |
| Mrs. Ashima Roy Chowdhury               | 1,50,100              | 12.21                             | 1,50,100              | 65.49                             |
| Mr. Debashis Guha                       | 1,00,000              | 8.14                              | -                     | -                                 |
| Earthwork Nirman Pvt Ltd                | 4,60,000              | 37.42                             | -                     | -                                 |
| Martin Infra Project Pvt Ltd            | 1,90,000              | 15.46                             | -                     | -                                 |
| Mr. Paritosh Sinha                      | 2,10,000              | 17.08                             | 10,000                | 4.36                              |
| Mr. Prabir Roy Chowdhury                | 69,100                | 5.62                              | 9,100                 | 3.97                              |
| Mr. Babulal Singvi                      | -                     | -                                 | 20,000                | 8.73                              |
| Mr. Chanda Singvi                       | -                     | -                                 | 15,000                | 6.54                              |
| Mr. Shanti Singvi                       | -                     | -                                 | 15,000                | 6.54                              |

Note: As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

#### Note 3. c Rights of Equity Share Holders :

The Company has only one class of equity shares having a par value of ₹10/- per share. Each Share holder is eligible for one vote per share held. The dividend, if any proposed by Board of Directors in subject to the approval of shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Note 3. d Shares held by holding/ultimate holding Company and /or their subsidiaries/associates : NIL equity shares (Previous Year-NIL)

Sagnik Export (India) Pvt Ltd.

Director

Sagnik Export (India) Pvt. Ltd.

Director



## Sagnik Export (India) Private Limited

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P-9, Motiheel Avenue, Kolkata-700074

### Notes forming part of the financial statements

Note 3. e Shares held by Promoters at the end of the year :-

| Promoter's Name           | No of Share share held at the end of the Year | % of Total Share | % of Change During The Year |
|---------------------------|---|------------------|-----------------------------|
| Mrs. Ashima Roy Chowdhury | 1,50,100                                      | 12.21            | (53.28)                     |
| Mr. Prabir Roy Chowdhury  | 69,100.00                                     | 5.62             | 1.65                        |

Note 4 Reserves and surplus

| Particulars   | As at 31 March, 2025  | As at 31 March, 2024  |
|---|-----------------------|-----------------------|
|   | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>Profit &amp; Loss Account</b>  |                       |                       |
| Opening balance   | -40524.45             | -40406.76             |
| Add: Transferred from surplus in Statement of Profit and Loss   | -4915.78              | -117.69               |
| Less: Adjustment for Income Tax paid  | 0.00                  | 0.00                  |
| <b>A</b>  | <b>-45440.23</b>      | <b>-40524.45</b>      |
| <b>Securities Premium Account</b>   |                       |                       |
| Opening balance   | 0.00                  | 0.00                  |
| Add: Security Premium<br>(10,00,000 Equity share of Rs-10 each issued during 2024-25 at a premium of Rs 40 each ) | 400000.00             | 0.00                  |
| <b>B</b>  | <b>400000.00</b>      | <b>0.00</b>           |
| <b>Closing balance (A + B)</b>  | <b>354559.77</b>      | <b>-40524.45</b>      |

Note 5 Long term borrowings

| Particulars   | As at 31 March, 2025  | As at 31 March, 2024  |
|---|-----------------------|-----------------------|
|   | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>Loans &amp; Advances from Directors &amp; Relatives of Directors</b><br>( Unsecured, considered good ) | 118211.20             | 18211.20              |
| <b>Loans &amp; Advances from Share Holders</b><br>( Unsecured, considered good )                          | 425000.00             | 0.00                  |
| <b>Loans &amp; Advances from Other Related Parties</b><br>( Unsecured, considered good )                  | 25000.00              | 0.00                  |
| <b>Total</b>  | <b>568211.20</b>      | <b>18211.20</b>       |

Note 6 Trade Payable

| Particulars  | As at 31 March, 2025  | As at 31 March, 2024  |
|--|-----------------------|-----------------------|
|  | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>Sundry Creditors</b>  | 0.00                  | 0.00                  |
| -MSME  |                       |                       |
| -Others  |                       |                       |
| (Considerd Good)   |                       |                       |
| Outstanding below 1 Years  | 15187.93              | 0.00                  |
| Outstanding above 1 Year below 2 Years   |                       |                       |
| Outstanding above 2 Year   |                       |                       |
| (Note : No authentic data on MSME enterprise has been provided by parties so all the payable has been shown under non MSME category) |                       |                       |
| <b>Total</b>   | <b>15187.93</b>       | <b>0.00</b>           |



Sagnik Export (India) Pvt. Ltd.

Director

Sagnik Export (India) Pvt. Ltd.

Director

**Sagnik Export (India) Private Limited**

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

P-9, Motiheel Avenue, Kolkata-700074

**Notes forming part of the financial statements****Note 6 Other current liabilities**

| Particulars                    | As at 31 March, 2025  | As at 31 March, 2024  |
|--------------------------------|-----------------------|-----------------------|
|                                | Amount in hundred (₹) | Amount in hundred (₹) |
| (i) Outstanding Audit Fees     | 100.00                | 210.00                |
| (ii) Current A/c with Director | 68.08                 | 230.04                |
| <b>Total</b>                   | <b>168.08</b>         | <b>440.04</b>         |

**Note 7 Long-term loans and advances**

| Particulars   | As at 31 March, 2025  | As at 31 March, 2024  |
|---|-----------------------|-----------------------|
|   | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>Security Deposit</b><br>Raja Udyog Pvt Ltd Kolkata Unit- Against JD SD | 1000000.00            | 0.00                  |
| <b>Total</b>  | <b>1000000.00</b>     | <b>0.00</b>           |

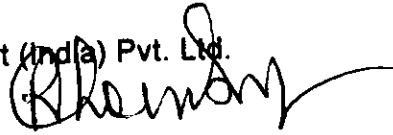
**Note 8 Inventories**

| Particulars      | As at 31 March, 2025  | As at 31 March, 2024  |
|------------------|-----------------------|-----------------------|
|                  | Amount in hundred (₹) | Amount in hundred (₹) |
| Work-in-Progress | 24192.31              | 0.00                  |
| <b>Total</b>     | <b>24192.31</b>       | <b>0.00</b>           |

**Note 9 Cash and cash equivalents**

| Particulars                                       | As at 31 March, 2025  | As at 31 March, 2024  |
|---|-----------------------|-----------------------|
|   | Amount in hundred (₹) | Amount in hundred (₹) |
| (a) Cash in hand (As certified by the Management) | 21.97                 | 47.26                 |
| (b) Balances with banks                           |                       |                       |
| (i) In current accounts                           |                       |                       |
| HDFC Bank (A/c No. 00182000007260)                | 769.49                | 169.24                |
| Syndicate bank                                    | 236.98                | 236.98                |
| <b>Total</b>                                      | <b>1028.44</b>        | <b>453.48</b>         |

Sagnik Export (India) Pvt. Ltd.

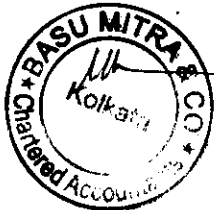


Director

Sagnik Export (India) Pvt. Ltd.



Director



## Sagnik Export (India) Private Limited

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

P-9, Motiheel Avenue, Kolkata-700074

### Notes forming part of the financial statements

#### Note 10 Other Current Asstes

| Particulars             | As at 31 March, 2025  | As at 31 March, 2024  |
|-------------------------|-----------------------|-----------------------|
|                         | Amount in hundred (₹) | Amount in hundred (₹) |
| (a) Prepaid Expenses    | 32.40                 | 0.00                  |
| (b) Advance to Customer | 32000.00              | 0.00                  |
| (c) GST Input Credit    | 3200.52               | 0.00                  |
| (d) MAT Credit          | 593.31                | 593.31                |
|                         | <b>35826.23</b>       | <b>593.31</b>         |

#### Note 11 Other Income

| Particulars  | As at 31 March, 2025  | As at 31 March, 2024  |
|--------------|-----------------------|-----------------------|
|              | Amount in hundred (₹) | Amount in hundred (₹) |
|              | -                     | -                     |
| <b>Total</b> | <b>-</b>              | <b>-</b>              |

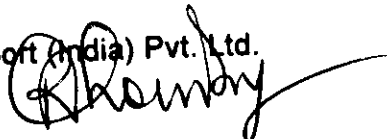
#### Note 12 Purchase

| Particulars                  | As at 31 March, 2025  | As at 31 March, 2024  |
|------------------------------|-----------------------|-----------------------|
|                              | Amount in hundred (₹) | Amount in hundred (₹) |
| Purchase of Concrete Mixture | 2626.11               | 0.00                  |
| Purchase of TMT Bar          | 1930.97               | 0.00                  |
| <b>Total</b>                 | <b>4557.08</b>        | <b>0.00</b>           |

#### Note 13 Changes in inventories of work-in-progress

| Particulars   | As at 31 March, 2025  | As at 31 March, 2024  |
|---|-----------------------|-----------------------|
|   | Amount in hundred (₹) | Amount in hundred (₹) |
| (a) Inventories at the end of the year:<br>Work in Progress       | 24192.31              | 0.00                  |
|   | <b>24192.31</b>       | <b>0.00</b>           |
| (b) Inventories at the beginning of the year:<br>Work in Progress | 0.00                  | 0.00                  |
|   | <b>0.00</b>           | <b>0.00</b>           |
| <b>Net (increase)/Decrease</b>                                    | <b>-24192.31</b>      | <b>0.00</b>           |

Sagnik Export (India) Pvt. Ltd.

  
Director

Sagnik Export (India) Pvt. Ltd.

  
Director



## **Sagnik Export (India) Private Limited**

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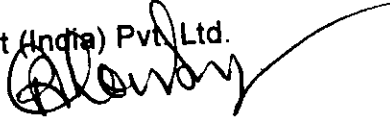
P-9, Motiheel Avenue, Kolkata-700074

### **Notes forming part of the financial statements**

#### **Note 14 Direct and Indirect Expenses**

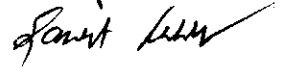
| Particulars                                    | As at 31 March, 2025  | As at 31 March, 2024  |
|--|-----------------------|-----------------------|
|  | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>A) Direct Expenses</b>                      |                       |                       |
| Hire Charges                                   | 136.00                | 0.00                  |
| JDA Registration Charges                       | 1750.42               | 0.00                  |
| Labour Charges                                 | 70.00                 | 0.00                  |
| Professional Fees - Architectural & Structural | 11091.25              | 0.00                  |
| Professional Fees - Fire Consultancy           | 2500.00               | 0.00                  |
| Site Expense - Sodepur Site                    | 1230.55               | 0.00                  |
| Soil Investigation Charges                     | 2537.01               | 0.00                  |
| Survey Charges                                 | 320.00                | 0.00                  |
| <b>Total A</b>                                 | <b>19635.23</b>       | <b>0.00</b>           |
| <b>B) Indirect Expenses</b>                    |                       |                       |
| Audit Fees                                     | 100.00                | 70.00                 |
| Bank Charges                                   | 1.38                  | 1.18                  |
| Trade License Renewal                          | 16.20                 | 18.81                 |
| Filing Fees                                    | 4497.79               | 20.04                 |
| Printing & Stationary                          | 104.43                |                       |
| Professional Fees                              | 170.00                |                       |
| Fuel Charges                                   | 25.00                 |                       |
| Office Expenses                                | 0.98                  | 7.66                  |
| <b>Total A</b>                                 | <b>4915.78</b>        | <b>117.69</b>         |
| <b>Total (A+B)</b>                             | <b>24551.01</b>       | <b>117.69</b>         |

Sagnik Export (India) Pvt. Ltd.

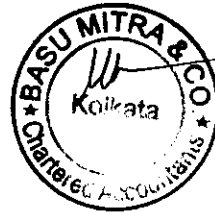


Director

Sagnik Export (India) Pvt. Ltd.



Director



## Sagnik Export (India) Private Limited

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

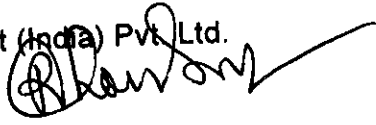
P-9, Motiheel Avenue, Kolkata-700074

### Notes forming part of the financial statements

#### Note 15 Disclosures under Accounting Standard 20

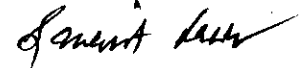
| Particulars  | As at 31 March, 2025  | As at 31 March, 2024  |
|--|-----------------------|-----------------------|
|  | Amount in hundred (₹) | Amount in hundred (₹) |
| <b>Earnings per share</b>  |                       |                       |
| <u>Basic &amp; Diluted</u>   |                       |                       |
| <u>Continuing operations</u>   |                       |                       |
| Net profit for the year from continuing operations   | -4915.78              | -117.69               |
| Weighted average number of equity shares   | 2,29,200              | 2,29,200              |
| Par value per share  | 10.00                 | 10.00                 |
| Earnings per share from continuing operations -  | (2.14)                | (0.05)                |
| <u>Total operations</u>  |                       |                       |
| Net profit / (loss) for the year   | -4915.78              | -117.69               |
| Weighted average number of equity shares   | 2,29,200              | 2,29,200              |
| Par value per share  | 10.00                 | 10.00                 |
| Earnings per share - Basic   | (2.14)                | (0.05)                |
| <u>Diluted</u>   |                       |                       |
| <u>Continuing operations</u>   |                       |                       |
| Profit / (loss) attributable to equity shareholders from continuing operations (on dilution) | -4915.78              | -117.69               |
| Weighted average number of equity shares - for diluted EPS                                   | 2,29,200              | 2,29,200              |
| Par value per share  | 10.00                 | 10.00                 |
| Earnings per share, from continuing operations - Diluted                                     | (2.14)                | (0.05)                |
| <u>Total operations</u>  |                       |                       |
| Profit / (loss) attributable to equity shareholders from continuing operations (on dilution) | -4915.78              | -117.69               |
| Weighted average number of equity shares - for diluted EPS                                   | 2,29,200.00           | 2,29,200.00           |
| Par value per share  | 10.00                 | 10.00                 |
| Earnings per share, from continuing operations - Diluted                                     | (2.14)                | (0.05)                |

Sagnik Export (India) Pvt. Ltd.



Director

Sagnik Export (India) Pvt. Ltd.



Director



## Sagnik Export (India) Private Limited

CIN: U68200WB1995PTC074310 (Old CIN :U19119WB1995PTC074310)

P-9, Motiheel Avenue, Kolkata-700074

Notes forming part of the financial statements

### Note 16 Related Party Transaction

#### A) Details of Related Parties :

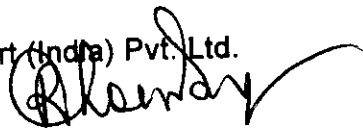
| Names of related parties                | Description of relationship  |
|---|--|
| 1) Prabir Roy Chowdhury                 | Key Managerial Personnel   |
| 2) Ashima Roy Chowdhury                 |  |
| 3) Sanajit Laskar                       |  |
| 4) Paritosh Sinha                       |  |
| <b>Relatives of KMP</b>                 | Son in Law of Mr. Prabir Roy Chowdhury   |
| 5) Souvik Chakraborty                   |  |
| 6) Akash Vanijya Private Limited        | Enterprises Over which Key Managerial Personnel are able to exercise significant influence |
| 7) Earthwork Nirman Private Limited     |  |
| 8) Martin Infra Project Private Limited |  |
| 9) Madhuri Tradecom Pvt Ltd             |  |

#### B) Transactions During the Year :

| Transactions                                    | KMP                      | Relatives of KMP    | Entities in which KMP have significant influence | Total                     |
|---|--------------------------|---------------------|--|---------------------------|
| 1) Net Loans & Advances Given / (Received)      | {NIL}                    | -100000.00<br>{NIL} | -440000.00<br>{NIL}                              | -540000.00<br>{NIL}       |
| 2) Directors Current Account Given / (Received) | -48.04<br>{6.96}         | 0.00<br>{NIL}       | 0.00<br>{NIL}                                    | -48.04<br>{6.96}          |
| <b><u>Balance as on 31.03.2025</u></b>          |                          |                     |  |                           |
| 1) Directors Current Account                    | -68.08<br>{(20.04)}      |                     | 0.00<br>-  | -68.08<br>{(20.04)}       |
| 2) Loans & Advances (Net)                       | -18211.20<br>{18,211.20} | -100000.00<br>{NIL} | -440000.00<br>{NIL}                              | -558211.20<br>{18,211.20} |

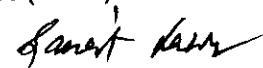
Note: Figures in bracket { } relates to the previous year. Related parties are recognised by the management

Sagnik Export (India) Pvt. Ltd.



Director

Sagnik Export (India) Pvt. Ltd.



Director



# Sagnik Export (India) Private Limited

DEPRECIATION AS PER INCOME TAX ACT  
FINANCIAL YEAR 2024-25 ASSESSMENT YEAR 2025-26

|   | Amount (Rs.)    |
|---|-----------------|
| <b>Block 10% rate</b>   |                 |
| Aggregate Value on April 1, 2024                                | 4,155.00        |
| Add: Cost of items acquired during 24-25 (Over than 180 days)   | -               |
| Add: Cost of items acquired during 24-25 (Less than 180 days)   | -               |
|   | 4,155.00        |
| Less: Sale of items during 1.4.24 to 30.09.24                   | -               |
| Less: Sale of items during 1.10.24 to 31.3.25                   | -               |
|   | 4,155.00        |
| Less: Depreciation during the year @ 10% for full year          | 416.00          |
| Less: Depreciation during the year @ 10% for 1/2 year           | -               |
|   | 416.00          |
| Written Down Value of Assets of Block as on 31.03.2025          | <b>3,739.00</b> |
| <b>Block 15% rate</b>   |                 |
| Aggregate Value on April 1, 2024                                | 1,611.00        |
| Add: Cost of items acquired during 24-25 (Over than 180 days)   | -               |
| Add: Cost of items acquired during 24-25 (Less than 180 days)   | -               |
|   | 1,611.00        |
| Less: Sale of items during 1.4.24 to 30.09.24                   | -               |
| Less: Sale of items during 1.10.24 to 31.3.25                   | -               |
|   | 1,611.00        |
| Less: Depreciation during the year @ 15% for full year          | 242.00          |
| Less: Depreciation during the year @ 15% for 1/2 year           | -               |
|   | 242.00          |
| Written Down Value of Assets of Block as on 31.03.2025          | <b>1,369.00</b> |
| Total Depreciation as per Income Tax Act'1961 for F. Y. 2024-25 | <b>658.00</b>   |



Sagnik Export (India) Pvt. Ltd.

Director

Sagnik Export (India) Pvt. Ltd.

Director