



**INDEPENDENT AUDITORS' REPORT**

To  
The Members of  
**AVINYA CIVIL PRIVATE LIMITED**  
**Report on the audit of the financial statements**

**Opinion**

I have audited the accompanying financial statements of **AVINYA CIVIL PRIVATE LIMITED, CIN: U70109WB2022PTC258054** ("the Company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit for the year ended on that date.

**Basis for opinion**

I have conducted audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Key audit matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming opinion thereon, and I do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



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**Auditor's responsibilities for the audit of the financial statements.**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, it is required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Reporting in Audit Report & FAQs on Audit Trail under Rule 11(g) (SA 700/705)**

Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

### **Report on other legal and regulatory requirements**

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, and as required by Section 143(3) of the Act, in our opinion and to the best of our information and according to the explanations given to us, we report that:





**MITRA GUHA THAKURATA & ASSOCIATES**  
**Chartered Accountant**

- (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of our audit;
- (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In my opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is NIL, less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is Nil, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (h) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, Apart from as Disclosed in note no. 4, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,



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**MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountant

whether 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(j) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, apart from as disclosed in note no. 6, no funds have been received by the company from any person(s) or entity(ies), including through entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(k) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) to (j) contain any material mis-statement.

(l) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(m) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited Company.

For Mitra Guha Thakurata & Associates  
Chartered Accountants,  
Firm Reg. No. 327786E

(ARUN KUMAR GUHA THAKURATA)  
Proprietor  
Membership No. 056871  
UDIN: 24056871BKAHVW9253  
Date : 01.09.2024  
Place: Hooghly



**AVINYA CIVIL PRIVATE LIMITED**

CIN: U70109WB2022PTC 258054

C/O RANIAN KUMAR BISWAS, BHAPPUKUR, NANDI BAGAN, SAHAGANJ,  
CHUNSURAH, PIN. 712104, WEST BENGAL

**Balance Sheet as at 31st March, 2024**

Particulars	Note	Amount in Hundred	
		As at 31.03.2024	As at 31.03.2023
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>Shareholders' Funds :-</u></b>			
Share Capital	2	1,000.00	1,000.00
Reserve & Surplus	3	(886.47)	(175.00)
		113.53	825.00
<b><u>Share application money pending allotment</u></b>			
<b><u>Non-Current Liabilities</u></b>			
<b><u>Current Liabilities :-</u></b>			
Short Term Borrowings	4	65,872.60	
Trade payables			
Other Current Liabilities	5	409.00	80.00
<b>TOTAL</b>		<b>66,395.13</b>	<b>905.00</b>
<b><u>ASSETS</u></b>			
<b><u>Non-current assets</u></b>			
<b><u>Fixed Assets :-</u></b>			
Tangible Assets			
Intangible Assets			
<b>Long Term Loans &amp; Advances</b>			
<b>Short Term Loans &amp; Advances</b>			
6		9,527.91	
<b>Other non-current assets</b>			
7		150.00	200.00
<b><u>Current Assets :-</u></b>			
Trade Receivables			
8		55,894.59	
Inventory			
8		-	
Cash and cash equivalents			
9		822.63	705.00
<b>Other Current Assets</b>			
<b>TOTAL</b>		<b>66,395.13</b>	<b>905.00</b>

These statements are an integral part of these financial statements

Balance Sheet referred to in our Report of even date

**MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountants

*Mittra Guha Thakurata*  
(A/c of Ranian Kumar Guha Thakurata)  
Membership No. 056871  
I.R.No. 327786E  
UDIN: 24056871BKAHV17253  
Place: Hooghly  
Date: 01.09.2024



*Murmun Mukherjee Biswas*

Managing Director  
Avinya Civil Pvt. Ltd.

For and on behalf of the Board

*Ajay Bose*  
Director  
Avinya Civil Pvt. Ltd.

**AVINYA CIVIL PRIVATE LIMITED**

CIN: U70109WB2022PTC258054

C/O BANJAN KUMAR BISWAS, HAPPUKUR, NANDI BAGAN, SAHAGANJ,  
CHUNSURAH, PIN. 712104, WEST BENGAL.

**Balance Sheet as at 31st March, 2024**

Particulars	Note	As at 31.03.2024 Amount (Rs)	As at 31.03.2023 Amount (Rs)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds :-</b>			
Share Capital	2	1,00,000.00	1,00,000.00
Reserve & Surplus	3	(88,647.39)	(17,500.00)
		11,352.61	82,500.00
<b>Share application money pending allotment</b>			
<b>Non-Current Liabilities</b>			
(a) Long-term borrowings			
<b>Current Liabilities :-</b>			
(a) Short Term Borrowings	4	65,87,260.00	
(B) Trade payables			8,000.00
(c) Other Current Liabilities	5	40,900.00	
<b>TOTAL</b>		<b>66,39,512.61</b>	<b>90,500.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Fixed Assets :-</b>			
Tangible Assets			
Intangible Assets			
<b>Long Term Loans &amp; Advances</b>			
Short Term Loans & Advances	6	9,52,791.00	
<b>Other non-current assets</b>			
(a) Preliminary expenses	7	15,000.00	20,000.00
<b>Current Assets :-</b>			
(a) Inventories	8	55,89,459.00	
(b) Trade Receivables			
(c) Investment	8		
(d) Cash and cash equivalents	9	82,262.61	70,500.00
(e) Other Current Assets			
<b>TOTAL</b>		<b>66,39,512.61</b>	<b>90,500.00</b>

The Notes are an integral part of these financial statements

This is the Balance Sheet referred to in our Report of even date

For **MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountants

*(Signature)*

(Charan Guha Thakurata)

Membership No. 056871

FIR No. 327786E

UDIN: 24056871BKAHVW9253

Place: Hooghly

Date: 01.09.2024



For and on behalf of the Board :

*(Signature)*

Managing Director  
Avinya Civil Pvt. Ltd.

*(Signature)*  
Director  
Avinya Civil Pvt. Ltd.

**AVINYA CIVIL PRIVATE LIMITED**

CIN: U70109WB2022PTC258054

C/O RANIAN KUMAR BISWAS, JHAPPUKUR, NANDI BAGAN, SAHAGANI,

CHUNSURAH, PIN: 712104, WEST BENGAL

**Statement of Profit & Loss for The Year Ended 31st March, 2024**

Particulars	Note	Amount in Hundred	
		As at 31.03.2024	As at 31.03.2023
Revenue from Operations	10		
Other Income			
<b>Expenses :-</b>			
Cost of materials consumed			
Purchase of Stock in Trade	8	55,894.59	
Changes in inventories of Stock in Trade	8	(55,894.59)	
Employee Benefits Expenses			
Finance Costs			
Depreciation And Amortisation Expenses	11	711.47	175.00
Other Expenses			
<b>Total Expense</b>		<b>711.47</b>	<b>175.00</b>
Profit before exceptional and extraordinary items and tax		(711.47)	(175.00)
Exceptional items			
Profit / (Loss) before extraordinary items		(711.47)	(175.00)
Extraordinary items			
Profit / (Loss) before tax		(711.47)	(175.00)
Tax Expenses:			
Current Tax			
Deferred Tax			
Profit / (Loss) from the period of continuing operation		(711.47)	(175.00)
Profit / (Loss) from discontinuing operation			
Profit for the Period		(711.47)	(175.00)
<b>Earnings per share</b>		<b>(0.07)</b>	<b>(0.02)</b>

The Notes are an integral part of these financial statements  
This is the the Statement of Profit & Loss referred to in our Report of even date.

For **MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountants

*(Arin Kumar Guha Thakurata)*

Membership No. 056871

F.R.No. 327786E

UDIN: 240568710KATKAT253

Place: Hooghly

Date: 01.09.2024



For and on behalf of the

*Munmun Mridha Biswas*

Managing Director  
Avinya Civil Pvt. Ltd.

*Ayan Bose*

Director  
Avinya Civil Pvt. Ltd.

**AVINYA CIVIL PRIVATE LIMITED**

CIN: U70109WB2022PTC258054

C/O RANJAN KUMAR BISWAS, HAPPUKUR, NANDI BAGAN, SAHAGANI,

CHUNSURAH, PIN: 712104, WEST BENGAL

**Statement of Profit & Loss for The Year Ended 31st March 2024**

Particulars	Note	As at 31. 03. 2024 Amount (Rs)	As at 31. 03. 2023 Amount (Rs)
Revenue from Operations	10		
Other Income			
<b>Expenses</b>			
Cost of materials consumed			
Purchase of Stock in Trade	8	55,89,459.00	
Changes in inventories of Stock in Trade	8	(55,89,459.00)	
Employee Benefits Expenses			
Finance Costs			
Depreciation And Amortisation Expenses	11	71,147.39	17,500.00
Other Expenses			
<b>Total Expense</b>		<b>71,147.39</b>	<b>17,500.00</b>
Profit before exceptional and extraordinary items and tax		(71,147.39)	(17,500.00)
Exceptional items			
Profit / (Loss) before extraordinary items		(71,147.39)	(17,500.00)
Extraordinary items			
Profit / (Loss) before tax		(71,147.39)	(17,500.00)
<b>Tax Expenses:</b>			
Current Tax			
Deferred Tax			
Profit/ (Loss) from the period of continuing operation		(71,147.39)	(17,500.00)
Profit / (Loss) from discontinuing operation			
Profit for the Period		(71,147.39)	(17,500.00)
<i>Earnings per share</i>		(7.11)	(1.75)

The Notes are an integral part of these financial statements  
forming the Statement of Profit & Loss referred to in our Report of even date.

For **MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountants

*(Arjun Kumar Guha Thakurata)*

Membership No. 056871  
F.R.No. 327786E

UDIN : 24056871BKAHVW9253

Place : Hooghly  
Date : 01.09.2024



For and on behalf of the Board

*Munmum Moidha Biswas*

Managing Director  
Avinya Civil Pvt. Ltd.

*Ayfan Bera*  
Director  
Avinya Civil Pvt. Ltd.

**AVINYA CIVIL PRIVATE LIMITED**

C/O. RAJAN KUMAR BISWAJI BHATTACHARJEE, NANDI BAZAR, SAHIBGANJ, CHHANNARAI, PIN - 711001, WEST BENGAL

**RATIO**

Particulars	As at 31.03.2024		As at 31.03.2023		As at 31st March 2024	As at 31st March 2023	Changes	Reason
	Numerator	Denominator	Numerator	Denominator				
Current Ratio	Current Assets	Current Liabilities	56,71,722	66,28,160	8,000	8,001	(2,06)	As the Company had availed short term loan from Dues for box for projects of the LIABILITY. As the Company had availed short term loan from Directors for projects of the Company.
Debt Equity Ratio	Debt (Borrowing)	Total Equity	65,87,260	11,353		500.24	580.24	
Debt Service Coverage ratio	Earnings before interest, depreciation and taxes (Profit Before Tax + Interest cost on borrowings + Depreciation)	Interest cost on borrowings + Principal Repayments						NIL
Return on Equity	Profit for the period/year	Total Equity	(71,147)	11,353	(17,500)	92,500	(6.05)	As the Project of the Company are in progress and it would take time to generate REVENUE.
Inventory Turnover ratio	Revenue from operations	Inventory						NIL
Trade Receivable Turnover Ratio	Revenue from operations	Trade Receivable						NIL
Trade Payable Turnover Ratio	Revenue from operations	Trade Payable						NIL
Net Capital Turnover Ratio	Revenue from operations	Total Equity						NIL
Net Profit ratio	Profit for the period/year	Revenue from operations						NIL
Return on Capital Employed	EBIT (Earnings before interest and taxes)	Total Assets - Current Liabilities	(71,147)	11,353	(17,500)	92,500	(6.05)	As the Project of the Company are in progress and it would take time to generate REVENUE.
Return on Investment	Net Return on Investment	Cost of Investment						NIL



*Murmun Mridha Biswas*

*Ayan Bose*

MANAGING DIRECTOR  
AVINYA CIVIL PVT. LTD.

DIRECTOR  
AVINYA CIVIL PVT. LTD.

**NOTES TO ACCOUNTS**

The Company was incorporated on 4<sup>th</sup> November, 2023 with the object to carry on the business of Construction of Realestate and infrastructure projects and allied services etc.

**1. SIGNIFICANT ACCOUNTING POLICIES:**

**1.1 Basis of Accounting and preparation of Financial Statements:**

The financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under the historical cost convention on an accrual basis except in case of assets for which impairment is made and revaluation is carried out.

**1.2 Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**1.3 Fixed Assets :**

Fixed assets are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and attributable cost of bringing the assets to its working condition for its intended use.

No Fixed Assets was introduced during the year under review.

**1.4 Depreciation:**

Depreciation on fixed assets is provided on Straight line Value method and is systematically allocated over its useful life as specified in Part C of Schedule II of the Companies Act, 2013.

No Fixed Assets was introduced during the year under review.



### **1.5 Revenue Recognition**

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and revenue can be reliably measured.

### **1.6 Taxation:**

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.

During the year the Company had incurred losses so no income tax is due to be payable with Income tax department.

Deferred tax is recognized on a prudent basis for timing differences, being difference between taxable and accounting/ expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax assets is recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such asset can be realized against future taxable income. Unrecognized deferred tax of earlier periods are re-assessed and recognized to the extent that it has become reasonably certain that future income will be available against which such deferred tax asset can be realized.

Deferred Tax Assets/(Liabilities) = NIL

### **1.7 Cash and Cash Equivalents:**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term investments.

### **1.8 Earnings per Share:**

Earnings per share is calculated by dividing the net profit or loss for the year attributable to equity share holders by the weighted average number of equity shares outstanding during the period.

Earnings per Share for the year ended 31.03.2024 = Rs. (7.11)

### **1.9 Gratuity :**

Liability in respect of gratuity if applicable is accounted for the eligible employees as per requirements of the Act.



### 1.10 Provision and contingent liabilities:

A provision is recognized when the company has present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to accounts.

### 1.12 NOTES ON ACCOUNTS:

- i] There is no employee eligible for the benefit of gratuity, hence no provision has been made.
- ii] Previous year's figures have been regrouped / rearranged wherever considered necessary.
- iii] Changes in share capital holdings during the year has been stated in Note: 2 to the annexed balance sheet

### 1.13 Related Party disclosure as per Accounting Standard -18 specified u/s.133 of the Companies Act,2013):

#### i) Key Management Personnel:

1	AYAN BERA	Director
2	CHHANDITA BHUNIA	Director
3	DEBASHREE GHOSH	Director
4	MUNMUN MRIDHA BISWAS	Director
5	SANJOY MONDAL	Director
6	SHARMISTHA SAHA	Director
7	SWATI BAL	Director
8	SARASWATI DHAR	Relative of Director
9	TAPAS KUMAR DHOLEY	Relative of Director



**TRANSACTION OF RELATED PARTY DURING THE YEAR:**

<b>Loan from Director &amp; Relative of Director :</b>	<b>As on 31.03.2024</b>	<b>Transaction During the year 2023-2024</b>	<b>As on 31.03.2023</b>
AYAN BERA	50,000.00	50,000.00	0
CHHANDITA BHUNIA	10,10,000.00	10,10,000.00	0
DEBASHREE GHOSH	8,50,000.00	8,50,000.00	0
MUNMUN MRIDHA BISWAS	9,57,040.00	9,57,040.00	0
SANJOY MONDAL	11,30,000.00	11,30,000.00	0
SHARMISTHA SAHA	10,00,000.00	10,00,000.00	0
SWATI BAL	10,30,000.00	10,30,000.00	0
SARASWATI DHAR	1,50,000.00	1,50,000.00	0
TAPAS KUMAR DHOLEY	4,10,220.00	4,10,220.00	0

**1.14** The Company has only one segment, hence there is no additional disclosure required to be made under AS-17 "Segment Reporting"

**1.15** There are no Micro, Small & Medium Enterprises to whom the Company owes due, which are outstanding for more than 45 days as at 31<sup>st</sup> March 2024. This information as required to be disclosed under Micro, Small & Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

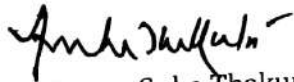
**1.16 EXPENDITURE IN FOREIGN CURRENCY- NIL**



## 1.17 OTHER STATUTORY INFORMATION

- i. The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii. The Company do not have any transactions with companies struck off.
- iii. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- iv. Apart from as Disclosed in note no. 6, the Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - a. 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
  - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- v. Apart from as Disclosed in note no. 4, the Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party).
- vi. The Company is a solvent and financial stable Company, where the company had not default for repayment to any Bank or Financial Institutions or other lender.

**MITRA GUHA THAKURATA & ASSOCIATES**  
Chartered Accountants



(Arun Kumar Guha Thakurata)

Membership No. 056871

F.R.No. 327786E

UDIN: 24056871BKAHVW9253

Place: Hooghly

Dated: 01.09.2024



**AVINYA CIVIL PRIVATE LIMITED**

CIN U70109WB2022PTC258054

C/O RANJAN KUMAR BISWAS, JHAIPUKUR, NANDI BAGAN, SAHAGANI,

CHUNSRAIL PIN: 712104, WEST BENGAL

Notes forming part of the financial statements

**NOTE :- 2 :- Share Capital :-**

**AUTHORIZED :-**  
1,50,000 Equity Shares of Rs 10/- each

**Issued, Subscribed & Paid Up Capital :-**  
10,000 Equity Shares of Rs. 10/- each

Total

	As at 31.03.2024	As at 31.03.2023
	15,00,000.00	15,00,000.00
	15,00,000.00	15,00,000.00
	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00

	Nos. of Share	Nos. of Share
a) Reconciliation of number of shares		
Balance at the Beginning of the year	10,000	10,000
Add Share allotment		
Balance at the end of the year	10,000	10,000

b) The Company has one class of equity share having a par value of Rs 10/- each. Each Share holder is eligible for one vote per share held.

c) List of Promoter shareholders holding more than 5 % of issued, subscribed and paid - up share

	No of Share Holding as on 31.03.2024	Percentage of Holding	No. of Share Holding as on 31.03.2023	Percentage of Holding
MR. AYAN BERA	5,000	50.00%	5,000	50.00%
MRS. MUNMUN MRIDHA BISWAS	5,000	50.00%	5,000	50.00%
<b>TOTAL</b>	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

**NOTE :- 3 :- Reserves & Surplus :-**

**GENERAL RESERVE**

Balance as at the beginning of the year  
Add - Transfer from Profit & Loss A/c

Less - Utilised / transferred during the year for  
Others ( pursuant to the scheme of arrangement )  
Balance as at the end of the year

	As at 31.03.2024	As at 31.03.2023
	(17,500.00)	-
	(71,147.39)	(17,500.00)
	(88,647.39)	(17,500.00)
	(88,647.39)	(17,500.00)

For MITRA GUHA THAKURATA & ASSOCIATES  
Chartered Accountants

*(Arun Kumar Guha Thakurata)*  
Membership No. 056871  
F.R.No. 327786E  
UDIN : 24056871 BKAHVW9253  
Place, Hooghly  
Date :- 01.09.2024



Managing Director  
Avinya Civil Pvt. Ltd.

*Ayan Bera*  
Director  
Avinya Civil Pvt. Ltd.

# AVINYA CIVIL PRIVATE LIMITED

CIN: U70109WB2022PTC258054

C/O RANJAN KUMAR BISWAS, IHAPPUKUR, NANDI BAGAN, SAHAGANJ,

CHUNSURAH, PIN: 712104, WEST BENGAL

## NOTE :- 4 :- Short Term Borrowings :-

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Loan from Director & Relative of Director :		
AYAN BERA	50,000 00	
CHHANDITA BHUNIA	10,10,000 00	
DEBASHREE GHOSH	8,50,000 00	
MUNMUN MRIDHA BISWAS	9,57,040 00	
SANJOY MONDAL	11,30,000 00	
SHARMISTHA SAHA	10,00,000 00	
SWATI BAL	10,30,000 00	
SARASWATI DHAR	1,50,000,00	
TAPAS KUMAR DHOLEY	4,10,220 00	
TOTAL	65,87,260.00	

## NOTE :- 5 :- Other Current Liabilities :-

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Outstanding Expenses:		
Audit Fees payable	7,500 00	5,000 00
Accounting Charges	12,500 00	3,000 00
Professional Fees	20,900 00	
	40,900 00	8,000 00

## NOTE :- 6 :- Short Term Loans & Advances :-

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Business Advances - for Project Advances	9,52,791.00	
	9,52,791.00	

For MITRA GUHA THAKURATA & ASSOCIATES  
Chartered Accountants

*Arun Kumar Guha Thakurata*  
(Arun Kumar Guha Thakurata)

UDIN: 24056871 BKAHV9253

Place : Hooghly

Date :-01.09.2024

*Munmun Mridha Biswas*  
Managing Director  
Avinya Civil Pvt. Ltd.

*Ayan Bera*  
Director  
Avinya Civil Pvt. Ltd.



**AVINYA CIVIL PRIVATE LIMITED**

CIN: U70109WB2022PTC258054

C/O BANIAN KUMAR BISWAS, IHAPPUKUR, NANDI BAGAN, SAHAGANJ,

GHUNSURAH, PIN: 712104, WEST BENGAL

**NOTE :-7. :- Preliminary Expenses :-**

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Preliminary Expenses	20,000.00	25,000.00
Less: 1/5th Amotised as on 31.03.2023	5,000.00	5,000.00
<b>Preliminary Expense not written off portion</b>	<b>15,000.00</b>	<b>20,000.00</b>

**NOTE :-8. :- Inventories :-**

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Opening Stock	0	0
Add: Purchase/sell of Stock :		
Name Of Project - "Kaipataru" A G+IV Commercial Cum Residential Project K.C.C Sarani, P.S. + P.O. - Bhadreswer, Hooghly Pin-712124	55,89,459.00	
<b>TOTAL</b>	<b>55,89,459.00</b>	
Less: Closing Stock:	(55,89,459.00)	
<b>Cost of Material Consumed</b>		

**NOTE :-9. :- Cash and cash equivalents :-**

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
cash in Hand	38,300.00	70,500.00
Balance with Bank	38,300.00	70,500.00
	43,962.61	
<b>TOTAL</b>	<b>82,262.61</b>	<b>70,500.00</b>

**NOTE :-10. :- Revenue from Operations :-**

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
<b>TOTAL</b>		

**NOTE :-11. :- Other Expenses :-**

	Amount (Rs.) as at 31.03.2024	Amount (Rs.) as at 31.03.2023
Bank charges	1,047.39	
Audit Fees	7,500.00	5,000.00
Accounting Charges	12,500.00	3,000.00
Statutory Fees	15,900.00	4,500.00
Professional fees	24,200.00	
Duty and Taxes	5,000.00	
Preliminary Expenses- Written off	5,000.00	5,000.00
<b>TOTAL</b>	<b>71,147.39</b>	<b>17,500.00</b>

For MITRA GUHA THAKURATA & ASSOCIATES  
Chartered Accountants*Arin Kumar Guha Thakurata*  
( Arin Kumar Guha Thakurata)

Membership No. 056871

F.R.No. 327786E

UDIN: 240568710KAHVW9253

Place :Hooghly

Date :-01.09.2024

*Munmun Moujha Biswas*Managing Director  
Avinya Civil Pvt. Ltd.*Ajay Bose*  
Director  
Avinya Civil Pvt. Ltd.