

M/S. P. K. GHATAK & CO.
CHARTERED ACCOUNTANTS.

UPPER CHELIDANGA
ASANSOL:- 713304
MOBILE :- 9832192760

AUDITORS' REPORT

To
The Share holders of
PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED,
N.R. Sarani,
Asansol,
Dist:- Burdwan.

We have audited the Balance Sheet of "PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED", as at 31st March, 2022 and the Profit and Loss account for the year ended on that date annexed thereto. These Financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. That, the provision of Companies(Auditors Report/order, 2020) is applicable to this Company, annexed hereto.
2. We further report that:-
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion books of accounts as required by the Law have been kept by the Company, so far as it appears from the examination of such books.
 - c) The Balance sheet and the Profit and Loss Account, dealt with by this report, are in agreement with the said books of accounts.

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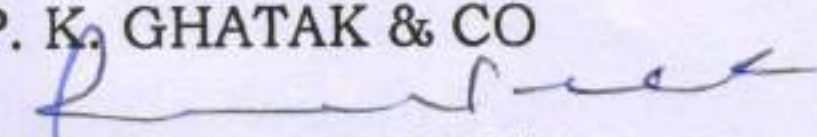
M/S. P. K. GHATAK & CO.
CHARTERED ACCOUNTANTS.

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(2)

- d) In our opinion the Balance Sheet and Profit and Loss Account comply with the accounting standards referred to in subsection 3(C) of Section 211 of the companies Act, 2013.
- e) On the basis of written representation received from the directors as of 31.03.2022 and taken on record by the board of directors, we report that none of the directors is disqualified as on 31.03.2022 from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.
- f) In our opinion and to the best of our information and according to the explanations given to us, the said accounts given the information required by the Companies Act, 2013, in the manner so required give a true and fair view .
- i) In the case of the Balance Sheet, of the state of affairs of the Company as at 31.03.2022.
- and;
- ii) In the case of the Profit and Loss account, of the "**PROFIT**" of the Company for the year ended on that date.

FOR M/S. P. K. GHATAK & CO


(PRADIP KUMAR GHATAK)
PROPRIETOR.
M.NO:- 051783

ASANSOL.
DATE:- 21.09.2022



ANNEXURE TO THE AUDITORS' REPORT AS REFERRED TO IN
PARA I OF THE SAID REPORT OF EVEN DATE.

1. (a) Parbati Land & Housing Developers Private Ltd. 'The Company' has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
(b) The fixed assets have been physically verified by the management at reasonable intervals. As informed, no material discrepancies between book records and the physical inventories have been noticed on such verification.
(c) Fixed assets disposed of during the year were not material enough to affect the going concern identity of the company.
2. (a) The inventories have been physically verified at reasonable intervals during the year by the management.
(b) The procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
(c) On the basis of our examination of the records of inventory, we are of the opinion that 'the company' is maintaining proper records of inventory. The discrepancies noticed on verification between the physical stocks and book records were not material and have been properly dealt with in the books of accounts.
3. The company has not granted any loans, secured or unsecured to Companies, firms, or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
4. In our opinion and according to the information and explanations given to us there is an adequate internal control system commensurate with the size of 'the company' and the nature of its business for purchase of inventory and fixed assets and on the sale of goods. During the course of our audit no major weakness has been noticed in the internal controls. We have not observed any failure on the part of the company to correct major weakness in internal control system
5. (a) Based on audit procedures applied by us and according to the information and explanations provided by the management, we are of the opinion that contracts or arrangements referred to in section 301 of the Act have been entered in the register maintained under that section.

Contd...P/2



(2)

- (b) In our opinion and according to the information and explanations given to us, the transactions made in pursuance of such contracts or arrangements have been made at prices which appear reasonable as per information available with 'the company'.
6. 'The Company' has not accepted any deposits from the public.
7. In our opinion 'the company' has an internal audit system commensurate with its size and nature of its business.
8. On the basis of records produced we are of the opinion that prima facie cost records and accounts prescribed by the Central Government under section of the Companies Act, 2013 in respect of products of 'the company' covered under the rules under said section have been maintained. However we are neither required to carry out nor have carried out any detailed examination of such accounts and records.
9. (a) According to information and explanations given to us, 'the company' is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education and protection fund, employees state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues to the extent applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2022 for a period of more than six months from the date of becoming payable.
- (b) There is no disputed due on account of wealth tax, and cess. Dues on account of Sales Tax/ Income Tax/ Excise Duty /Service tax disputed by the company and not being paid, vis-à-vis forums where such disputes are pending are mentioned below:-
10. 'The Company' does not have accumulated losses at the end of the financial year. 'The Company' has not incurred cash losses in the financial year and in the immediately preceding financial year.
11. Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that 'the Company' has not defaulted in repayment of dues to any financial institution, bank or debenture holder

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(3)

12. 'The company' has not granted any loan or advance on the basis of security by way of pledge of shares, debentures and other securities.

13. In our opinion and according to the information and explanations given to us, 'the Company' is not a Chit Fund/ Nidhi/ Mutual Benefit Fund/ Society. Accordingly, paragraph 4 (xiii) of the order is not applicable.

14. Based on our examination of the records and evaluations of the related internal controls, we are of the opinion that proper records have been maintained of the transactions and contracts relating to shares, securities, debentures and other investments dealt in by 'the company' and timely entries have been made in the records. We also report that 'the company' has held the shares, securities, debentures and other investments in its own name except for those pending transfer in Company's name.

15. 'The company' has not given guarantees for loans taken by others from banks or financial institutions. The terms and conditions thereof are not prima facie prejudicial to the interest of the company.

16. The term loans taken by 'the company' has been applied for the purpose for which they were raised.

17. No short term fund has been applied for long term purpose.

18. 'The company' has not made preferential allotment of share during the F.Y:- 2021-2022. Hence this clause is not applicable.

19. 'The Company' has not issued any secured debentures during the year.

20. 'The Company' has not raised any fund through public issue during the year.

21. Based on information and explanations furnished by the management, which have been relied Upon by us, there were no frauds on or by 'the company' noticed or reported during the year.

FOR M/S. P. K. GHATAK & CO

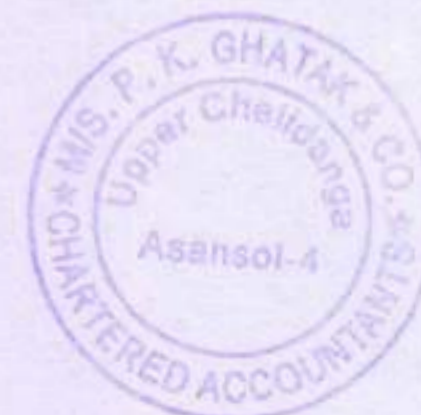
(PRADIP KUMAR GHATAK)

PROPRIETOR.

M.NO:- 051783

ASANSOL.

DATE:- 21.09.2022



M/S. P. K. GHATAK & CO.
CHARTERED ACCOUNTANTS

UPPER CHELIDANGA
ASANSOL:- 713304
MOBILE NO:- 9832192760

PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED.
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL
BALANCE SHEET AS AT 31ST MARCH, 2022

<u>PARTICULARS:</u>	<u>NOTE</u>	<u>FIGURES AS AT</u>	<u>FIGURES AS</u>
	<u>NO.</u>	<u>31.03.2022</u>	<u>31.03.2021</u>
I. <u>EQUITY AND LIABILITIES:</u>			
1) <u>SHARE HOLDERS FUNDS:</u>			
a) Share Capital			
i) <u>Authorised Capital</u>		<u>25,00,000.00</u>	<u>25,00,000.00</u>
2,50,000 Equity Share of Rs. 10/- each.			
ii) <u>Issued, Subscribed & Paidup Capital</u>			
2,10,000 Equity Share of Rs. 10/- each fully paid.	1	21,00,000.00	21,00,000.00
b) Reserve & Surplus (Profit & Loss A/c)	2	96,74,658.00	84,57,796.00
c) Money received against Share Warrants.			
2) <u>SHARE APPLICATION MONEY</u>			
<u>PENDING ALLOTMENT:</u>			
3. <u>NON-CURRENT LIABILITIES:</u>			
a) Long term borrowings.(Secured)	3	NIL	1,40,65,811.03
b) Deferred tax liabilities (Net)			
c) Other Long term Liabilities.			
d) Long term provisions.			
4. <u>CURRENT LIABILITIES:</u>			
a) Short term borrowings	4	3,10,17,754.00	2,04,79,484.00
b) Trade Payables.		5,22,66,800.00	4,36,93,239.00
c) Other Current Liabilities.	5	1,17,000.00	1,32,000.00
d) Short-term provisions.	6	5,55,620.00	34,650.00
TOTAL:-		<u>9,57,31,832.00</u>	<u>8,89,62,980.03</u>



M/S. P. K. GHATAK & CO.
CHARTERED ACCOUNTANTS

UPPER CHELIDANGA
ASANSOL:- 713304
MOBILE NO:- 9832192760

PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED.

<u>PARTICULARS:</u>	(2)	<u>FIGURES AS AT</u>	<u>FIGURES AS</u>
	<u>NOTE</u> <u>NO.</u>	<u>31.03.2022</u>	<u>31.03.2021</u>
II. <u>ASSETS:</u>			
1. <u>NON-CURRENT ASSETS:</u>			
a) <u>Fixed Assets:</u>			
i) Tangible Assets/(As per Schedule-A & Schedule-B)	7	6,65,55,094.59	6,97,32,932.64
ii) Intangible Assets.			
iii) Capital Work-in-progress.			
iv) Intangible assets under development.			
b) Non-current Investments:			
c) Deferred Tax Assets(Net).			
d) Long term loan and advances.			
e) Other Non-current assets.			
2. <u>CURRENT ASSETS:</u>			
a) Current Investment(Mutual Fund)		30,05,000.00	30,05,000.00
b) Inventories.(W.I.P)(As Valued & Certified by the Director)		28,20,000.00	36,60,000.00
c) Trade receivable.			
d) Cash and Cash equipments.	8	55,62,393.41	57,48,884.39
e) Short term loans and advances.	9	1,34,43,878.00	18,73,513.00
f) Other current assets.	10	43,45,466.00	49,42,650.00
TOTAL:-		<u>9,57,31,832.00</u>	<u>8,89,62,980.03</u>

N. B:- The accompanying notes are an integral part of these financial statement.

IN TERMS OF OUR REPORT OF EVEN DATE:

FOR M/S P. K. GHATAK & CO.

(PRADIP KUMAR GHATAK).
PROPRIETOR.

FOR PARBATI LAND & HOUSING
DEVELOPERS PRIVATE LIMITED

Sachin Kumar Singh
(MG. DIRECTOR)

FOR PARBATI LAND & HOUSING
DEVELOPERS PRIVATE LIMITED

Gourab Roy
(DIRECTOR)

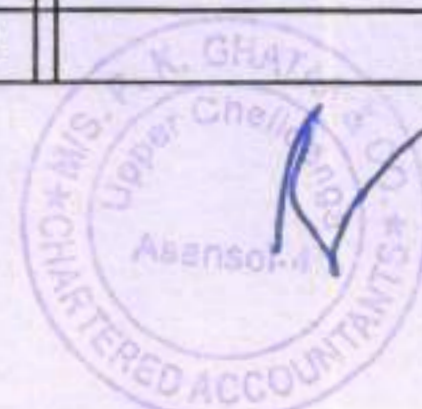
ASANSOL.

DATE:- 21.09.2022



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED.
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL
STATEMENT OF NOTES OF ACCOUNTS AS AT 31ST MARCH, 2022

<u>PARTICULARS:</u>		<u>FIGURES AS AT</u>	<u>FIGURES AS</u>
<u>NOTE :- 2</u>		<u>31.03.2022</u>	<u>31.03.2021</u>
<u>RESERVE & SURPLUS:</u>			
Opening Balance(Surplus)	84,57,796.00		
Addition during the year.(Profit after Tax)	15,81,372.00		
	1,00,39,168.00		
Less Income tax A.Y:- 2021-22	(3,64,510.00)	96,74,658.00	84,57,796.00
<u>NOTE :- 3</u>			
<u>LONG TERM BORROWINGS:-</u>			
Axis Bank		NIL	9,96,922.00
Bank of Maharashtra		NIL	1,30,68,889.03
<u>NOTE :- 4</u>		NIL	1,40,65,811.03
<u>SHORT TERM BORROWING:</u>			
Parbati Land & Housing Dev(Firm)B/F		28,30,000.00	28,30,000.00
Sachindra Nath Roy.(Firm)B/F		8,50,000.00	8,50,000.00
Soumi Construction (Firm)B/F		23,09,000.00	23,09,000.00
North Point School B/F	6,68,800.00		
Add. This year.	90,00,000.00	96,68,800.00	
Sandhya Parbati Hotel International Private Ltd.B/F		8,91,646.00	8,91,646.00
Sachindra Nath Roy (Director)		40,57,308.00	1,29,30,038.00
Advance against sale of Diognostic Centre		1,00,00,000.00	
Security Deposit		4,11,000.00	
<u>NOTE :-5</u>		3,10,17,754.00	1,98,10,684.00
<u>OTHER CURRENT LIABILITIES:</u>			
Audit Fees	40,000.00		40,000.00
Accounting Charges.	70,000.00		60,000.00
T.D.S Payable	3,000.00		18,000.00
GST Payable	4,000.00	1,17,000.00	14,000.00
<u>NOTE :- 6</u>		1,17,000.00	1,32,000.00
<u>SHORT TERM PROVISIONS:</u>			
Provision for Income tax B/f	34,650.00		34,650.00
Add. This year.	5,55,620.00		
	5,90,270.00		
Less.Adjusted Against Advance Tax & I.Tax	(34,650.00)	5,55,620.00	34,650.00
<u>NOTE :-7</u>			
<u>TANGIBLE ASSETS:</u>			
As per Separate Sheet Annexed.		6,65,55,094.59	6,97,32,932.64
<u>NOTE :- 8</u>			
<u>CASH & CASH EQUIVALENTS:</u>			
<u>CASH AT BANK::</u>			
FEDERAL BANK	4,18,718.00		2,39,243.00
H.D.F.C, ASL, C/A	39,79,879.23		1,87,719.23
INDIAN BANK, B/F	5,000.00		5,000.00
BANK OF MAHARASTRA. ASL C/A	3,20,208.01		27,001.01
KOTAK MAHINDRA	4,67,078.35		45,89,488.35
INDUSIND BANK (Diagnostic Division)	74,119.80		1,32,490.10
HDFC (Diagnostic Division)	1,12,345.93	53,77,349.32	3,65,130.33
<u>CASH IN HAND</u>		1,85,044.09	2,02,812.37
Contd... P/2		55,62,393.41	57,48,884.39



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED.

(2)

PARTICULARS:

FIGURES AS AT

FIGURES AS

NOTE :- 9

31.03.2022

31.03.2021

SHORT TERM LOANS & ADVANCES:

Advance for Land Purchase B/F		8,25,000.00	8,25,000.00
Advance for Land Purchase(Eco care)		1,05,00,000.00	
Advance for Land Purchase (A. santhalia)		5,00,000.00	
Advance Income Tax B/F	3,75,000.00		3,75,000.00
Add. This year	9,50,000.00		
	13,25,000.00		
Less. Adjustd Against Provision	(3,75,000.00)	9,50,000.00	
T.D.S B/F	11,436.00		11,436.00
Add. this year.	1,995.00		
	13,431.00		
Less. Adjustd Against Provision	(11,436.00)	1,995.00	
T.C.S (During this year)			13,155.00
Security Deposit with India Power		6,33,463.00	6,33,463.00
Interest receivable on security deposit B/F	15,459.00		15,459.00
Add. This year	17,961.00	33,420.00	
		1,34,43,878.00	18,73,513.00

NOTE :- 10

OTHER CURRENT ASSETS:-

a) Pre-operative Expenses (Diagnostic Centre)			
Royalty to Appolo Health & Lifestyle	48,88,650.00		43,45,466.00
Less. W/Off @10%	(5,43,184.00)	43,45,466.00	
b) Stock of Diagnostic Centre		-	54,000.00
		43,45,466.00	43,99,466.00

NOTE :- 11

Sale of Flats/Spaces		2,85,33,222.00	3,04,01,641.00
Gross receipts from Diagnostic Centre		69,76,611.00	39,00,643.00

NOTE :- 12:- OTHER INCOME

Lease Rent		50,000.00	
Profit on sale of car		-	
Interest on Sweep F.D		-	1,29,577.00
Inteest on Security Deposit		19,956.00	17,177.00
Miscellaneous Receipt		7,834.00	850.00
		77,790.00	1,47,604.00

COST OF MATERIAL CONSUMED:

(As per Separate Sheet Annexed)		99,83,901.08	71,54,548.26
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NOTE :- 14

EMPLOYEE BENEFIT EXPENSES:

As per Separate Sheet Annexed.		77,42,612.00	1,22,51,241.00
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NOTE :- 15

OTHER EXPENSES:

As per Separate Sheet Annexed.		60,62,140.92	78,20,856.74
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FOR PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED

Sanku Choudhury
(MG. DIRECTOR)

FOR PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED

Gourab Roy
(DIRECTOR)

IN TERMS OF OUR REPORT OF EVEN DATE:

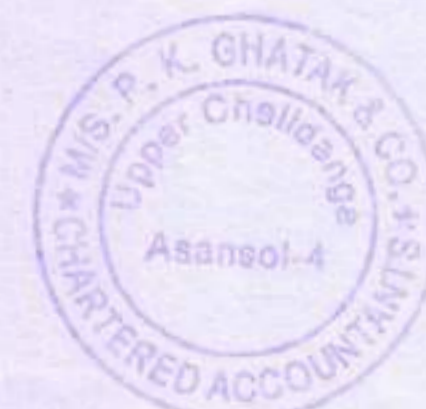
FOR M/S P. K. GHATAK & CO

Pradip Kumar Ghatak
(PRADIP KUMAR GHATAK).

PROPRIETOR.

ASANSOL.

DATE:-21.09.2022



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL
STATEMENT OF FIXED ASSETS AS ON 31.03.2022

SCHEDULE - A

NOTE:-7

	RATE OF DEP	ACTUAL COST AS ON 01.04.21	ADDITION THIS YEAR	Sold /Apportioned this year	TOTAL COST	ACCUMULATED DEPRECIATION UPTO 31.03.21	DEP. DURING THE YEAR	TOTAL		CLOSING W.D.V AS ON 31.03.22
								DEPRECIATION	DEPRECIATION	
1. VACATE LAND.	-	650,000.00	-	(650,000.00)	-	-	-	-	-	-
2. VACATE LAND.	-	1,540,000.00	-	-	1,540,000.00	-	-	-	-	1,540,000.00
3. VACATE LAND.	-	3,425,000.00	-	-	3,425,000.00	-	-	-	-	3,425,000.00
4. VACATE LAND.	-	1,046,000.00	-	(1,046,000.00)	-	-	-	-	-	-
5. VACATE LAND.	-	1,064,000.00	-	-	1,064,000.00	-	-	-	-	1,064,000.00
6. VACATE LAND.	-	8,600.00	-	-	8,600.00	-	-	-	-	8,600.00
7. VACATE LAND.	-	630,000.00	-	(630,000.00)	-	-	-	-	-	-
8. VACATE LAND.	-	988,000.00	-	-	988,000.00	-	-	-	-	988,000.00
9. VACATE LAND.	-	8,232,000.00	-	-	8,232,000.00	-	-	-	-	8,232,000.00
10. VACATE LAND.	-	80,000.00	-	-	80,000.00	-	-	-	-	80,000.00
12. CAR	25.89%	4,517,114.00	-	-	4,517,114.00	2,108,333.00	623,633.00	2,731,966.00	2,731,966.00	1,785,148.00
13. CAR	25.89%	1,921,826.00	-	-	1,921,826.00	190,845.00	448,151.00	638,996.00	638,996.00	1,282,830.00
COMPUTER	39.30%	21,600.00	-	-	21,600.00	17,824.00	1,486.00	19,310.00	19,310.00	2,290.00
TOTAL		24,124,140.00	-	(2,326,000.00)	21,798,140.00	2,317,002.00	1,073,270.00	3,390,272.00	3,390,272.00	18,407,868.00

N.B:- The land Valued Rs. 23,26,000/- Apportioned this year for New Project Parbati Green Tower and transferred to P & L A/C.



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL

UNIT:- DIAGNOSTIC CENTRE

STATEMENT OF FIXED ASSETS AS ON 31.03.2022

MOBILE

SCHEDULE - B

NOTE:-7

	RATE OF DEP	ACTUAL COST AS ON 01.04.21	ADDITION THIS YEAR	Sold /Apportioned this year	TOTAL COST AS ON 31.03.22	ACCUMULATED DEPRECIATION UPTO 31.03.21	DEP. DURING THE YEAR	TOTAL DEPRECIATION	CLOSING W.D.V AS ON 31.03.22
1. BUILDING	9.50%	25,668,940.78	6,180,204.00		31,849,144.78	2,438,549.00	2,314,192.00	4,752,741.00	27,096,403.78
2. INTERIOR DECORATION	9.50%	1,170,963.77	1,715,934.95		2,886,898.72	111,242.00	157,503.00	268,745.00	2,618,153.72
3. PATHOLOGICAL INVES-									
TIGATION EQUIPMENTS	20.58%	5,622,000.00			5,622,000.00	1,081,804.00	934,372.00	2,016,176.00	3,605,824.00
4. ECG MACHINE	20.58%	860,000.00			860,000.00	176,988.00	140,564.00	317,552.00	542,448.00
5. LIFT	25.88%	1,003,000.00			1,003,000.00	241,939.00	158,910.00	400,849.00	602,151.00
6. ELECTIC INSTOLLATION	25.88%	4,034,848.09			4,034,848.09	1,044,219.00	773,975.00	1,818,194.00	2,216,654.09
7. FIREGUARD EQUIPMENT	25.88%	1,180,000.00			1,180,000.00	305,384.00	226,351.00	531,735.00	648,265.00
8. LINEN & BLANKETS	31.23%	200,000.00			200,000.00	62,460.00	42,954.00	105,414.00	94,586.00
9. OPTICAL MACHINE	20.58%	600,000.00			600,000.00	112,203.00	100,389.00	212,592.00	387,408.00
10. C.C.CAMERA	20.58%	202,000.00			202,000.00	41,572.00	33,016.00	74,588.00	127,412.00
11. C.T.Scan & Accessories	20.58%	8,700,000.00			8,700,000.00	1,442,179.00	1,493,660.00	2,935,839.00	5,764,161.00
12. USG Machine & Accessories	20.58%	3,100,000.00			3,100,000.00	-	637,980.00	637,980.00	2,462,020.00
13. X-Ray Machine & Accessories	20.58%	1,900,000.00			1,900,000.00	282,820.00	332,816.00	615,636.00	1,284,364.00
14. Computer & Accessories	39.30%	379,009.00			379,009.00	100,889.00	109,301.00	210,190.00	168,819.00
15. Printer & accessories	39.30%	149,930.00			149,930.00	40,755.00	42,906.00	83,661.00	66,269.00
16. Online UPS	45.07%	86,430.00			86,430.00	30,798.00	25,073.00	55,871.00	30,559.00
17. D.G.Generator	25.88%	690,000.00			690,000.00	136,987.00	143,120.00	280,107.00	409,893.00
18. Trolley & Stool	25.88%	11,800.00			11,800.00	2,025.00	2,530.00	4,555.00	7,245.00
19. Note Counting Machine	25.88%	10,500.00			10,500.00	1,556.00	2,315.00	3,871.00	6,629.00
20. Biomatrick Attending Machine	25.88%	6,372.00			6,372.00	483.00	1,524.00	2,007.00	4,365.00
21. Electronic Weighing Machine	25.88%	5,664.00			5,664.00	811.00	1,256.00	2,067.00	3,597.00
TOTAL		55,581,457.64	7,896,138.95		63,477,596.59	7,655,663.00	7,674,707.00	15,330,370.00	48,147,226.59



Calculation of Depreciation on Assets of Diagnostic Centre:-

1. Dep. On Building:

on Rs.				2,206,887.00
Addition on 15.01.22	23,230,391.78	@ 9.5%	for 1 Year.	
Addition on 21.01.22	2,500,000.00	@ 9.5%	for 75 days	48,801.00
Addition on 01.02.22	880,204.00	@ 9.5%	for 69 days	15,507.00
	2,800,000.00	@ 9.5%	for 59 days	42,997.00
	<u>6,180,204.00</u>			<u>2,314,192.00</u>

2. Depreciation on Interior Decoration:-

on Rs.				100,674.00
Addition on 27.10.21	1,059,721.77	@ 9.5%	for 1 Year.	
Addition on 28.11.21	550,000.00	@ 9.5%	for 6 months	22,188.00
Addition on 01.02.22	769,209.95	@ 9.5%	for 6 months	24,625.00
	396,725.00	@ 9.5%	for 6 months	10,016.00
	<u>1,715,934.95</u>			<u>157,503.00</u>

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PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED
N.R.SARANI, ASANSOL -713301. DIST:- BYURDWAN

SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31.03.2022

ANNEXURE - A

NOTE:- 7

	W.D.V. AS ON 01.04.21	ADDITION THIS YEAR	SOLD THIS YEAR	TOTAL	DEPRECIATION DURING THE YEAR.	W.D.V AS ON 31.03.2022
1. BLOCK OF ASSETS (WITH 15% DEP):						
CAR	1,777,689.00	-	-	1,777,689.00	266,653.00	1,511,036.00
COMPUTER	12,271.00	-	-	12,271.00	1,841.00	10,430.00
CAR	3,018,843.00	-	-	3,018,843.00	452,826.00	2,566,017.00
	4,808,803.00	-		4,808,803.00	721,320.00	4,087,483.00



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL

UNIT:- DIAGNOSTIC CENTRE

SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT, 1961 AS ON 31.03.2022

		NOTE:-6 (ANNEXURE -B)					
	RATE OF DEP	W.D.V AS ON 01.04.21	ADDITION THIS YEAR	Sold /Apportioned this year	TOTAL	DEP. DURING THE YEAR	CLOSING W.D.V AS ON 31.03.22
A. BLOCK OF ASSETS WITH 10%							
1.	10%	23,102,046.78	6,180,204.00	-	29,282,250.78	2,619,215.00	26,663,035.78
2.	10%	1,053,867.77	1,715,934.95		2,769,802.72	191,183.00	2,578,619.72
3.	10%	180,000.00			180,000.00	18,000.00	162,000.00
B. BLOCK OF ASSETS WITH 15%							
1.	15%	4,778,700.00			4,778,700.00	716,805.00	4,061,895.00
2.	15%	731,000.00			731,000.00	109,650.00	621,350.00
3.	15%	852,550.00			852,550.00	127,882.00	724,668.00
4.	15%	3,429,621.09			3,429,621.09	514,443.00	2,915,178.09
5.	15%	1,003,000.00			1,003,000.00	150,450.00	852,550.00
6.	15%	510,000.00			510,000.00	76,500.00	433,500.00
7.	15%	171,700.00			171,700.00	25,755.00	145,945.00
8.	15%	7,395,000.00			7,395,000.00	1,109,250.00	6,285,750.00
9.	15%	3,100,000.00			3,100,000.00	465,000.00	2,635,000.00
10.	15%	1,615,000.00			1,615,000.00	242,250.00	1,372,750.00
11.	15%	127,440.00			127,440.00	19,116.00	108,324.00
12.	15%	73,466.00			73,466.00	11,020.00	62,446.00
13.	15%	586,500.00			586,500.00	87,975.00	498,525.00
14.	15%	10,030.00			10,030.00	1,504.00	8,526.00
15.	15%	8,925.00			8,925.00	1,339.00	7,586.00
16.	15%	5,416.00			5,416.00	812.00	4,604.00
17.	15%	4,814.00			4,814.00	722.00	4,092.00
C. BLOCK OF ASSETS WITH 40% DEP:							
20.	40%	232,947.00			232,947.00	93,179.00	139,768.00
21.		48,972,023.64	7,896,138.95	-	56,868,162.59	6,582,050.00	50,286,112.59



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Calculation of Depreciation on Assets of Diagnostic Centre:-

1. Dep. On Building:

on Rs.			
Addition on 15.01.22	23,102,046.78	@ 10%	for 1 Year.
Addition on 21.01.22	2,500,000.00	@ 10%	for 6 months
Addition on 01.02.22	880,204.00	@ 10%	for 6 months
	2,800,000.00	@ 10%	for 6 months
	6,180,204.00		
			2,310,205.00
			125,000.00
			44,010.00
			140,000.00
			2,619,215.00

2. Depreciation on Interior Decoration:-

on Rs.			
Addition on 27.10.21	1,053,867.77	@ 10%	for 1 Year.
Addition on 28.11.21	550,000.00	@ 10%	for 6 months
Addition on 01.02.22	769,209.95	@ 10%	for 6 months
	396,725.00	@ 10%	for 6 months
	1,715,934.95		
			105,387.00
			27,500.00
			38,460.00
			19,836.00
			191,183.00



PARBATI LAND & HOUSING DEVELOPERS PRIVATE LIMITED.

N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

<u>PARTICULARS:</u>	<u>NOTE NO.</u>	<u>FIGURES AS AT 31.03.2022</u>	<u>FIGURES AS 31.03.2021</u>
I) Revenues from operations.	11	3,55,09,833.00	3,43,02,284.00
II) Other Income.	12	77,790.00	1,47,604.00
III) TOTAL REVENUE(I+II)		3,55,87,623.00	3,44,49,888.00
IV) EXPENSES:			
Cost of materials consumed.	13	99,83,901.08	71,54,548.26
Purchase of Stock-in-Trade			
Changes of Inventories of Finished goods, Work-in-Progress and Stock-in-Trade		8,94,000.00	(16,00,463.00)
Employee benefits expenses	14	77,42,612.00	1,22,51,241.00
Depreciation and amortization expenses.	7	87,47,977.00	86,90,450.00
Other expenses.	15	60,82,140.92	78,20,856.74
Total Expenses.		3,34,50,631.00	3,43,16,633.00
V) Profit before exceptional and extraordinary items and tax(III-IV)		21,36,992.00	1,33,255.00
VI) Exceptional items.		-	-
VII) Profit before extraordinary items & tax(V-VI):		21,36,992.00	1,33,255.00
VIII) Extraordinary items		-	-
IX) Profit before tax (VII-VIII)		21,36,992.00	1,33,255.00
X) Tax Expenses:			
(1) Current Tax		5,55,620.00	34,650.00
(2) Deferred tax.		3,64,510.00	-
XI) Profit (Loss) for the period from continuing operations(IX-X)		12,16,862.00	98,605.00
XII) Profit/(Loss) from discontinuing operations.		-	85,17,249.00
XIII) Tax expenses of discontinuing operations.		-	1,58,058.00
XIV) Profit/(Loss) from discontinuing operations(after tax)(XII-XIII)		-	83,59,191.00
XV) Profit/(Loss) for the period[Profit after tax](XI + XIV)		12,16,862.00	84,57,796.00
XVI) Earnings per equity share:			
(1) Basic		5.79	0.47
(2) Diluted		N.A	N.A

N. B:- The accompanying notes are an integral part of these financial statement.

IN TERMS OF OUR REPORT OF EVEN DATE:

FOR PARBATI LAND & HOUSING
DEVELOPERS PRIVATE LIMITED

(Signature)
(MG. DIRECTOR)

FOR M/S P. K. GHATAK & CO.

(Signature)
(PRADIP KUMAR GHATAK).
PROPRIETOR.

FOR PARBATI LAND & HOUSING
DEVELOPERS PRIVATE LIMITED

(Signature)
(DIRECTOR)

ASANSOL.

DATE:- 21.09.2022



PARBATI LAND 7 HOUSING DEVELOPERS (P) LTD
N. R. SARANI, ASANSOL, DIST:- BURDWAN, WEST-BENGAL
STATEMENT OF COST OF MATERIAL CONSUMED FOR THE YEAR 2021-2022

			NOTE NO:- 13	Amount:
Purchase of Materials			76,57,901.08	71,54,548.26
Consideration of Land (Apportioned this year)			23,26,000.00	
			99,83,901.08	71,54,548.26
			NOTE NO:- 14	

STATEMENT OF EMPLOYEE BENEFIT EXPENSES FOR THE YEAR 2021-22

Staff Salary.		39,31,382.00		26,10,891.00
Labour Wages		33,31,230.00		91,63,600.00
Security guard salary		1,80,000.00		2,96,750.00
Director's remuneration		3,00,000.00	77,42,612.00	1,80,000.00
			77,42,612.00	1,22,51,241.00
			NOTE NO:- 15	

STATEMENT OF OTHER EXPENSES FOR THE YEAR 2021-22

				Amount:
Printing & Stationery.		1,73,922.00		2,51,254.00
Bank Charges.		5,751.00		8,628.97
Advertisement.		10,000.00		6,000.00
Miscellaneous expenses.		4,24,651.95		3,11,097.79
Telephone Charges.		20,056.00		27,328.00
Car Insurance		98,319.00		55,921.00
Car running Expenses.		62,210.00		64,330.00
Travelling Expenses		5,22,852.00		4,89,302.00
Audit Fees.		40,000.00		40,000.00
Accounting charges		70,000.00		60,000.00
Interest on Car Loan		45,004.00		1,38,362.00
Legal &n Professional Fees		2,000.00		3,000.00
Interest on Loan		17,77,434.97		33,03,595.98
Electric charges		3,34,423.00		2,93,945.00
Lift maintenance		-		34,200.00
G.S.T		2,76,912.00		62,677.00
Service Tax		-		1,29,000.00
Licence Fees		-		5,51,686.00
Land Khajana Tax		-		1,61,127.00
HIRA Registration Expensses		-		50,530.00
Car repairing & Servicing		54,344.00		68,308.00
Business promotion expenses		11,90,948.00		6,65,677.00
Cleaning & sweeping expenses		49,255.00		55,920.00
Tea & Tiffin Expenses		43,868.00		35,787.00
Freight charges		2,330.00		3,205.00
Repair & maintenance		3,17,212.00		75,019.00
Cable & Internet expenses		13,216.00		41,002.00
Water connection charges		-		4,630.00
Software Purchase		4,248.00		18,500.00
Staff Uniform		-		14,641.00
Royalty		-		2,53,000.00
Prel. & Pre-opt Expenses		5,43,184.00	60,82,140.92	5,43,183.00
			60,82,140.92	78,20,856.74