

NAOOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

Balance Sheet As at 31st March, 2022
 (All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
A	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	2	1,981.00	1,981.00
	(b) Reserves & Surplus	3	38,756.34	28,561.25
2	Non-Current Liabilities			
	(a) Long-Term Borrowings	4	56,261.83	81,831.67
3	Current Liabilities			
	(a) Trade Payables	5	15,914.23	16,414.03
	(b) Other Current Liabilities	6	6,731.50	6,049.99
	(c) Short-Term Provisions	7	16,870.00	12,810.34
	TOTAL		1,36,514.90	1,47,648.28
B	ASSETS			
1	Non-Current Assets			
	(a) Plant, Property & Equipments (PPE)			
	(i) Plant, Property & Equipments	8	1,219.54	83.10
	(b) Deferred Tax Assets (Net)	9	8.60	30.16
	(c) Long Term Loans & Advances	10	58,518.68	43,298.22
2	Current Assets			
	(a) Inventories	11	61,095.30	62,550.00
	(b) Cash and Bank Balances	12	2,168.29	30,272.50
	(c) Short-Term Loans and Advances	13	2,985.99	1,114.05
	(d) Trade Receivables	14	4,803.89	4,878.36
	(e) Other Current Asset	15	5,714.61	5,421.89
	TOTAL		1,36,514.90	1,47,648.28
	Significant Accounting Policies and Notes to Financial Statements	1 to 37		

Accompanying Notes and Significant Accounting Policies forming part of the financial statements.

In terms of our report attached.

For **G. SIKDAR & CO.**

CHARTERED ACCOUNTANTS

FRN. 372412E

G. SIKDAR

PARTNER

M.NO. 052392

UDIN : 22052392AXMXPP6838

Place: Kolkata

Date : 31/08/2022



NAOOLIN REALCON PRIVATE LIMITED

Debashis Roy

DEBASHIS ROY

DIRECTOR

DIN: 06464470

NAOOLIN REALCON PRIVATE LIMITED

Sunita Roy

SUNITA ROY

DIRECTOR

DIN: 07155852

NAOOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

Statement of Profit and Loss Account for the Year ended 31st March 2022
 (All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

	Particulars	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A	Continuing Operation			
1	Revenue from Operations			
2	Other Income		69,442.08	2,07,826.41
3	Total Revenue (1+2)		4,216.95	2,124.90
4	Expenses		73,659.03	2,09,951.30
	(a) Cost of Materials Consumed	16	38,722.95	1,63,953.03
	(b) Employee Benefits Expenses	17	5,998.90	6,560.18
	(c) Finance Costs	18	4,214.35	4,092.46
	(d) Depreciation and Amortisation Expenses	8	156.51	142.47
	(e) Other Expenses	19	10,290.03	12,918.02
	Total Expenses		59,382.74	1,87,666.15
5	Profit Before Exceptional and Extraordinary Items and Tax (3 - 4)		14,276.30	22,285.16
6	Exceptional Items & Extraordinary Items		-	-
7	Profit Before Tax (5-6)		14,276.30	22,285.16
8	Tax Expense:			
	(a) Current tax expense		4,059.65	7,620.50
	(b) Current tax expense relating to prior years		-	-
	(c) Deferred tax		21.55	(3.32)
9	Profit / (Loss) from continuing operations (7-8)		10,195.09	14,667.97
10	Profit/(Loss) From Discontinuing Operations		-	-
11	Tax Expense of Discontinuing Operations		-	-
12	Profit/(Loss) From Discontinuing Operations (XIII - XIV)		-	-
13	Profit/(Loss) For The Period (9+12)		10,195.09	14,667.97
	Earning per equity share:			
	(1) Basic (INR)		51.46	74.04
	(2) Diluted (INR)		51.46	74.04
	Significant Accounting Policies and Notes to Financial Statements	1 to 37		

Accompanying Notes and Significant Accounting Policies forming part of the In terms of our report attached.

For **G. SIKDAR & CO.**
 CHARTERED ACCOUNTANTS
 FRN. 327412E

G. SIKDAR
G. SIKDAR
 PARTNER
 M.NO. 052392
 UDIN : 22052392AXMXPP6838



NAOOLIN REALCON PRIVATE LIMITED

Deb

Director
DEBASHIS ROY
 DIRECTOR
 DIN: 06464470

NAOOLIN REALCON PRIVATE LIMITED

Sunita Roy

SUNITA ROY
 DIRECTOR
 DIN: 07153852

Direct

Place: Kolkata
 Date : 31/08/2022

Notes to financial statements as at and for the year ended 31st March, 2022.
(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Background & Nature of operations:

NAOOLIN REALCON PRIVATE LIMITED ("the Company") is a private company limited by shares, domiciled and incorporated in India under the provision of Companies Act 2013 on 14th August, 2015 primarily with the primary objectives of carry-on business of real estate, developers, builders, promoters and to purchase, sale, develop or deal in all types of land, movable and immovable properties.

1. Significant Accounting Policies:

This note provides a list of the significant accounting policies adopted in the presentation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

a.) Basis for preparation of financial statements:

The financial statements have been prepared under the historical cost convention on the accrual basis of accounting following Generally Accepted Accounting Principles in India (GAAP) and comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules 2014 (as amended) to the extent now applicable.

The accounting policies, in all material aspects, have been consistently applied by the Company and consistent with those used in the previous year except as stated otherwise.

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency') The Indian Rupee (INR) is the functional and presentation currency of the company unless otherwise indicated.

b.) Use of estimates and critical accounting judgments:

The preparation of financial statements in conformity with GAAP requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of the financial statements and reported amounts of the income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

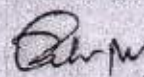
c.) Inventories:

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Cost of raw materials and stores comprises cost of purchases. Cost of work-in progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Cost of inventories also include all other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

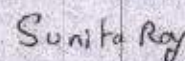
d.) Cash and cash equivalents:

For the purpose of presentation in the Cash Flow Statement, cash and cash equivalents includes cash on hand, deposits held with banks / financial institutions with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

NAOOLIN REALCON PRIVATE LIMITED


Director

NAOOLIN REALCON PRIVATE LIMITED


Sunita Roy



e.) Property, Plant & Equipment (PPE):

Property, Plant & Equipment (PPE) are stated at purchase cost together with any incidental expenses incurred on acquisition and installation. Property, Plant & Equipment (PPE) include tangible as well as intangible assets.

f.) Depreciation and amortization:

Depreciation on tangible fixed assets has been provided on written down value method over the estimated useful life as specified in Schedule II of the Companies Act, 2013.

Intangible fixed assets are amortized over the estimated useful life not exceeding three years.

Depreciation on fixed assets added during the year is provided on pro-rata basis with reference to the date of addition.

g.) Revenue recognition:

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of trade discounts, rebates, goods and service tax (GST) and amounts collected on behalf of third parties. The Company recognizes revenue when the amount can be reliably measured, and it is probable that the economic benefits will flow to the Company and specific criteria have been met for each of the company's activities as described below. The company bases its estimates on historical results, taking into consideration the type of transaction and the specifics of each arrangement.

- Revenue from sale of Residential Flat

The Revenue are recognised on advance collection basis from the prospective buyers of residential units.

- Other Contracts

The Revenue from all other contracts or services has been recognised on collection basis subject to completion or substantial completion of services rendered.

- Rental Income

Rental income is recognised on a straight-line basis over the term of the relevant leases.

- Other Income

Interest Income is recognised when it is probable that the economic benefits will flow to the company and amount of income can be measured reliably.

h.) Taxation:

Provision for Income tax comprises of Current Tax and Deferred Tax charge or release. 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.

Deferred Income Tax reflects the impact of current year's timing differences between taxable income and accounting income and reversal of timing differences of earlier years. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred Tax Assets are recognized only to the extent that there is 'reasonable certainty' that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized.

i.) Trade Receivables:

Trade receivables are amounts due from customers for flats sold in the ordinary course of business. Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

j.) Trade and other Payables:

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. They are recognized initially at their fair value.



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NAOOLIN REALCON PRIVATE LIMITED

Sunita Roy

k.) Borrowing Costs:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the year in which they occur are charged to profit and loss account. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

l.) Investments:

Investments are carried at cost less provision for impairment, if any. Investments are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of investments exceeds its recoverable amount. On disposal of such investments, difference between the net disposal proceeds and carrying amount is recognised in the statement of profit and loss.

m.) Provisions:

A provision is recognised when the Company has a 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 a reliable estimate can be made.

n.) Contingent liabilities and contingent assets:

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but will probably not, require an outflow of resources. When there is a possible obligation of a present obligation in respect of which the likelihood of outflow of resources is remote, no provision disclosure is made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

o.) Employee benefits:

- Short-term employee benefits:

Short-term employee benefits, such as salaries, bonus, incentives, allowances etc. are recognized as expenses at actual amounts, in the Statement of Profit and Loss for the year in which the related service is rendered.

- Defined contribution plan:

Defined contribution plans towards Employees State Insurance, Provident Fund and Pension Fund Schemes for all the employees. The Company makes monthly contributions towards these funds/ schemes, which are recognized in the Statement of Profit and Loss in the financial year to which they relate.

NAOLIN REALCON PRIVATE LIMITED

Chhaya

Director



NAOLIN REALCON PRIVATE LIMITED

Sunita Ray
Director

NAOLIN REALCON PRIVATE LIMITED
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 SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091
 (All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 2

Sub Note : 2.1 SHARE CAPITAL

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of shares	Amount	No of shares	Amount
(a) Authorised Equity shares of Rs.10/- each with voting rights	500000	3,000.00	500000	3,000.00
(b) Issued, Subscribed and Paid up Equity shares of Rs. 10 each with voting rights	198100	1,981.00	198100	1,981.00
Total	1,98,100.00	19,81,000.00	1,98,100.00	19,81,000.00

The company has only one class of equity share of Rs 10 each at par. Each shareholder is entitled to vote per share. In the event of winding up Net Assets available after making all preferential payments is distributed between the members in the proportion to repay the whole paid up capital.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts in proportion of their share holding.

Sub Note : 2.2

Reconciliation of shares outstanding at the beginning and at the end of the year

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No of shares	Amount	No of shares	Amount
Outstanding at the beginning of the year	198100	1,981.00	1,98,100	1,981.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	198100	1,981.00	1,98,100	1,981.00

Sub Note : 2.3

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Debashis Roy	198000	99.95	10	1,980.00
Sunita Roy	100	0.05	10	1.00
TOTAL	198100	100.00		1,981.00

Sub Note : 2.4

Details of Shares held by Promoters at the end of the year

Promoter name	As at 31st March, 2022			As at 31st March, 2021		
	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
Debashis Roy	198000	99.95	-	198000	99.95	-
Sunita Roy	100	0.05	-	100	0.05	-
Total	198100	100.00	-	198100	100.00	-

NAOLIN REALCON PRIVATE LIMITED

Sunita Roy
Director

NAOLIN REALCON PRIVATE LIMITED

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Director



Note 8 PLANT, PROPERTY & EQUIPMENTS

NAOOLIN REALCON PRIVATE LIMITED

CIN: U45400WB2015PTC207452

SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

STATEMENT OF PLANT, PROPERTY & EQUIPMENTS (PPE), AS AT 31 ST MARCH 2022

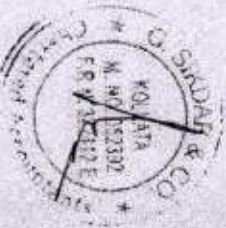
PARTICULARS	G R O S S			B L O C K			D E P R E C I A T I O N			N E T		B L O C K	
	As at 01-04-2021	Additions	Sale during the year	As at 31-03-2022	Up to 31-03-2021	For the year	As on 31-03-2022	As at 31-03-2022	As at 31-03-2022	As at 31-03-2021			
COMPUTER	804.40	275.00	-	1,079.40	721.30	138.01	859.31	220.10	83.10				
BIOMETRIC MACHINE	-	8.05	-	8.05	-	1.26	1.26	6.79	-				
MOTOR CAR	-	1,009.90	-	1,009.90	-	17.25	17.25	992.65	-				
TOTAL	804.40	1,292.95	-	2,097.35	721.30	156.51	877.81	1,219.54	83.10				
PREVIOUS YEAR	678.88	125.52	-	804.40	578.83	142.47	721.30	83.10	100.05				
DEPRECIATION AND AMORTISATION OF PRELIMINARY EXPENSES													
TOTAL DEPRECIATION ON TANGIBLE FIXED ASSETS				AS AT 31.03.22	AS AT 31.03.21								
				156.51	142.47								
				156.51	142.47								

NAOOLIN REALCON PRIVATE LIMITED

Dirk
Director

NAOOLIN REALCON PRIVATE LIMITED

Sunita Ray
Director



NAOOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091
(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 3 RESERVES & SURPLUS

Particulars	As at 31st March, 2022	As at 31st March, 2021
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		13,893.28
Add: Profit / (Loss) for the year	28,561.25 10,195.09	14,667.97
Closing balance	38,756.34	28,561.25
Total	38,756.34	28,561.25

Note 4 LONG TERM BORROWINGS

Particulars	As at 31st March, 2022	As at 31st March, 2021
Secured Loans		
Mortgage Loan	25,123.08	13,185.40
Unsecured Loans		
Loan From Sun Construction	8,090.12	22,007.06
Loan From Director (Debashis Roy)	14,215.03	22,627.21
Loan from Saan Shelter Pvt Ltd	94.00	-
Loan from Nabhamani Construction Pvt Ltd	2,264.00	-
Others	6,475.60	24,012.00
Total	56,261.83	81,831.67

Note 5 TRADE PAYABLES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Trade payables:		
Creditors More Than One Year	-	-
Other	15,914.23	16,414.03
Total	15,914.23	16,414.03

Note 6 OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Audit Fees	492.00	453.60
Statutory Liabilities	261.25	568.79
Advance from Customer	4,665.81	4,085.17
Securities Deposit	1,086.00	716.00
Other Payable	226.43	226.43
Total	6,731.50	6,049.99

Note 7 SHORT TERM PROVISIONS

Particulars	As at 31st March, 2022	As at 31st March, 2021
Provision of Taxation	16,870.00	12,810.34
Total	16,870.00	12,810.34

NAOOLIN REALCON PRIVATE LIMITED

Sunita Roy
Director

NAOOLIN REALCON PRIVATE LIMITED

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NAOLIN REALCON PRIVATE LIMITED

CIN: U45400WB2015PTC207452

SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 9 DEFERRED TAX

Particulars	As at 31st March, 2022	As at 31st March, 2021
Depreciation as per Companies Act	156.51	142.47
Depreciation as per Income Tax Act	242.15	129.72
Timing Difference	85.63	(12.76)
Deferred Tax (Asset)/ Liability	21.55	(3.32)
Opening Balance	30.16	26.84
Addition during the year	(21.55)	3.32
Closing Balance	8.60	30.16

Note 10 LONG TERM LOANS & ADVANCES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Advance for Purchase of Land and Joint Venture	43,168.70	41,412.58
Security Deposit with Authorities	1,941.84	1,885.64
Advance Paid to Aarush Abasan Pvt Ltd	13,408.13	-
Total	58,518.68	43,298.22

Note 11 INVENTORIES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Work- In-Progress	61,095.30	62,550.00
Total	61,095.30	62,550.00

Note 12 CASH AND BANK BALANCE

Particulars	As at 31st March, 2022	As at 31st March, 2021
Cash & Cash Equivalents		
a) Cash In Hand	56.90	1,436.34
b) Bank Accounts	2,111.40	28,836.16
Total	2,168.29	30,272.50

NAOLIN REALCON PRIVATE LIMITED

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Director



NAOLIN REALCON PRIVATE LIMITED

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Director

NAOOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

Note 13 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Advance to Creditors	1,489.74	1,017.80
Other Advances	1,496.25	96.25
Total	2,985.99	1,114.05

Note 14 TRADE RECEIVABLES

Particulars	As at 31st March, 2022	As at 31st March, 2021
Trade receivables outstanding for more than six months from the date they are due for payment	-	-
Other receivables	4,803.89	4,878.36
Total	4,803.89	4,878.36

Note 15 OTHER CURRENT ASSETS

Particulars	As at 31st March, 2022	As at 31st March, 2021
TDS/TCS Receivable	767.77	475.05
Advance Income Tax	2,300.00	2,300.00
Self Assessment Tax	2,646.84	2,646.84
Total	5,714.61	5,421.89

NAOOLIN REALCON PRIVATE LIMITED

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Director

NAOOLIN REALCON PRIVATE LIMITED

[Signature]

Director



NAOOLIN REALCON PRIVATE LIMITED

CIN: U45400WB2015PTC207452

SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 16 COST OF MATERIALS CONSUMED

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Opening stock	62,550.00	76,050.00
Add: Purchase of Land & Land under JV Agreement	2,064.29	95,095.69
Material Purchase	20,045.39	28,535.11
Other Direct Expenses	15,158.56	26,822.23
Less: Closing stock	61,095.30	62,550.00
Cost of material consumed	38,722.95	1,63,953.03

Note 17 FINANCE COST

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Bank Charges	4.32	11.39
GST Late Fees and Interest	3.98	-
Interest	3,794.15	3,980.26
Loan Processing Fees	411.70	-
Interest Other	0.21	100.81
Total	4,214.35	4,092.46

NOTE 18 EMPLOYEE BENEFITS EXPENSES

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Employee Benefits Expenses	5,198.90	5,660.18
Directors' Remuneration	800.00	900.00
Total	5,998.90	6,560.18

NAOOLIN REALCON PRIVATE LIMITED

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Director

NAOOLIN REALCON PRIVATE LIMITED

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Director



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SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 19 OTHER EXPENSES

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Administration Charges	4.17	9.86
Advertisement Expenses	88.59	175.00
Auditor's Remuneration	472.00	420.00
Brokerage and Commission	1,693.82	3,496.40
Bad Debt	-	8.05
Car Hiring Charges	187.36	541.32
Consultancy Expenses	3,554.68	3,219.95
Delivery Charges	3.31	-
Design and Drawing Expenses	1.40	-
Donation	78.00	17.00
Electricity Charges	566.05	2,192.80
Fire License Fees	93.69	-
Fuel Charges	3.00	49.75
Generator Rent	100.20	67.00
General Charges	51.75	106.67
Khajna Paid	120.55	-
Legal Charges	73.45	58.18
Loading Unloading Expenses	4.74	-
Misc. Expenses	125.66	209.01
Mobile CUG Charges	66.80	-
Occupancy Certificate Fees	6.00	-
Office Expenses	12.21	24.40
Office Rent	762.75	588.00
Parking Fees	-	6.40
Penalty & Others & GST	-	151.40
Plot Demarcation Fee	-	8.19
Postage and Stamps	0.36	-
Preliminary Expenses Written Off	-	-
Printing & Stationery	432.54	35.42
Property Tax	174.75	111.64
Professional Fees	417.40	115.50
Professional Tax	5.00	2.50
Repairs & Maintenance	163.51	121.41
ROC Fees	-	8.51
Registration Charges	471.18	176.00
Shifting Charges	28.82	-
Site Expenses	30.89	66.02
Subscription	-	10.80
Survey	-	43.50
Statutory Expenses	476.68	853.71
Travelling Conveyence/Delivery	3.76	8.62
Trade Licence	15.00	15.00
Total (A+B)	10,290.03	12,918.02



NAOOLIN REALCON PRIVATE LIMITED

Sunita Roy

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Director

NAOOLIN REALCON PRIVATE LIMITED

CIN: U45400WB2015PTC207452

SUITE NO-304, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2021	Addition during the year More than 180 days	Deductions Less than 180 days during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
1	COMPUTER EQUIPMENT	40%	194.57	162.00	113.00	469.57	165.23	304.34
2	BIOMETRIC MACHINE	15%	-	7.60	0.45	8.05	1.17	6.88
3	MOTOR CAR	15%	-	-	1,009.90	1,009.90	75.74	934.16
Current Year Total:				169.60	1,123.35	1,487.52	242.15	1,245.38

NAOOLIN REALCON PRIVATE LIMITED

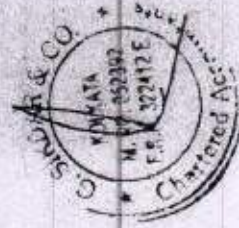
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Director

NAOOLIN REALCON PRIVATE LIMITED

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Director



NAOOLIN REALCON PRIVATE LIMITED
 CTIN: UJ5400WB2015PTC207452

SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

(All amounts in Indian Rupee rounded off to the nearest thousands, unless otherwise stated)

Note 20 Ratios

Sl No.	Ratio	Formula	Ratio as on 31st March 2022	Ratio as on 31st March 2021	Variation	Reason (If variation is more than 25%)
(a)	Current Ratio	Current Assets / Current Liabilities	1.94	2.96	-34.26%	Decrease in overall Turnover of Business
(b)	Debt-Equity Ratio	Debt / Equity	1.38	2.68	-48.45%	Decrease due to Repayment of Long Term Borrowings
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	0.83	3.34	-75.15%	Decrease due to Repayment of Loans along with Interest
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	51.46	74.04	-30.49%	Decrease in overall Turnover of Business
(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	0.63	2.37	-73.53%	Decrease in Turnover caused in Decrease of Cost of Goods Sold
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	-	-	NA	
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	2.18	4.74	-54.07%	Decrease in Materials Purchase and Direct Exps
(h)	Net Capital Turnover Ratio	Revenue / Working Capital	1.98	3.04	-15.05%	Decrease in Revenue
(i)	Net Profit Ratio	Net Profit / Net Sales	0.14	0.07	98.11%	Decrease in Expenses caused for higher Profit
(j)	Return on Capital Employed	EBIT / Capital Employed	0.19	0.23	-18.70%	Decrease in Revenue
(k)	Return on Investment	Net Profit / Net Investment	0.25	0.48	-47.89%	Decrease in Revenue

NAOOLIN REALCON PRIVATE LIMITED

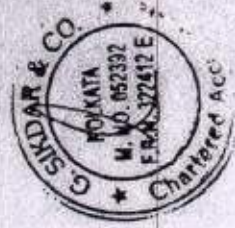
Cheruvu

Director

NAOOLIN REALCON PRIVATE LIMITED

Sunita Ray

Director



21. The Company is a Small and Medium Sized Company ("SMC"). Accordingly, AS-17 is not applicable to the Company. AS-15 and AS-29 are also not applicable to the Company in its entirety.

22. There is no amount due to the suppliers registered under the Micro, Small and Medium Enterprises (Development) Act, 2006, to the extent that such parties have been identified from available information. No interest either has been accrued or paid during the year.

23. Earnings per share:

- Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit/ loss attributable to owners of the company
- by the weighted average number of equity shares outstanding during the financial year.

- Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

24. Related party disclosures:

a.) List of Related Parties and Relationship

Sl No	Name of the Related Parties	Description of Relationship
1	Debashis Roy	Key Managerial Person
2	Sunita Roy	Key Managerial Person

b.) Particulars of transactions with related parties for the year ended on 31st March 2022

Name of the related Party	Nature of transactions	For the year ended March 31, 2022	For the year ended March 31, 2021
Debashis Roy	Director Remuneration	800.00	900.00

Name of the related Party	Nature of Balances	For the year ended March 31, 2022	For the year ended March 31, 2021
Sun Construction	Unsecured Loans	8,090.12	22,007.06
Debashis Roy	Unsecured Loans	14,215.03	22,627.21
Saan Shelter Private Limited	Unsecured Loans	94.00	-
Nabhmani Construction Private Limited	Unsecured Loans	2,264.00	-

25. Details of Auditors Remuneration:

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Auditors Remuneration	472.00	420.00

NAOLIN REALCON PRIVATE LIMITED

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Director

NAOLIN REALCON PRIVATE LIMITED

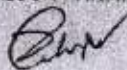
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Director



26. The Company has not made any loan or advances in the nature of loans granted to its promoter, directors, KMPs and related parties (as define under Company's Act 2013) either severally or jointly with any other person.
27. The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
28. The Company does not require to file any return or statement of its current assets to any bank or financial institutions.
29. The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
30. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
31. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
32. The Company has not entered into any scheme of arrangement as per Companies Act 2013.
33.
 - i.) The Company has 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.
 - ii.) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a.) 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
 - b.) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
34. The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
35. Section 135 of the company's Act 2013 is not applicable to the company.
36. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

NAOLIN REALCON PRIVATE LIMITED



Director

NAOLIN REALCON PRIVATE LIMITED

Sunita Roy
Director

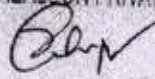


37. Figures appearing in the Financial Statements are rounded off to nearest thousands as per Notification dated 24th March, 2021 published in gazette of India, extraordinary, part-II, section 3, sub-section (i) and previous year's figures have been regrouped/ rearranged wherever necessary.

As per our Report of even date:
For and on behalf of the Board of Directors

Debashis Roy
DIN: 06464470

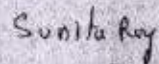
NAOLIN REALCON PRIVATE LIMITED



Director

Sunita Roy
DIN: 07155852

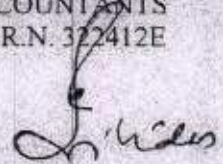
NAOLIN REALCON PRIVATE LIMITED



Director

Place: Kolkata
Date: 31/08/2022

For G. SIKDAR & CO.
CHARTERED ACCOUNTANTS
F.R.N. 322412E



G. SIKDAR
PARTNER
M. NO. 052392

UDIN: 22052392AXMXPP6838



NAOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

List of Shareholders As On 31-03-2021

First Name	Middle Name	Last Name	Folio Number	DP ID-Client Id Account Number	Number of Shares Held	Class Of Share
Debashis		Roy	R1		198000	Equity Share
Sunita		Roy	R2		100	Equity Share

NAOLIN REALCON PRIVATE LIMITED
Sunita Roy
Director

NAOLIN REALCON PRIVATE LIMITED
[Signature]
Director

NAOLIN REALCON PRIVATE LIMITED
CIN: U45400WB2015PTC207452
SUITE NO-204, MERLIN MATRIX, DN -10, SECTOR-V, KOLKATA-700 091

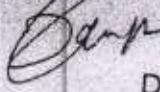
List Of Directors As On 31-03-2021

DIN	Name	PAN	ADDRESS	Date of Joining
06464470	DEBASHIS ROY	AOPPR3859H	PANAPUKUR, KASHIPUR, BHANGAR, SOUTH 24 PARGANAS 743 502	14-08-2015
07155852	SUNITA ROY	AYJPR7862E	PANAPUKUR, KASHIPUR, BHANGAR, SOUTH 24 PARGANAS 743 502	14-08-2015

NAOLIN REALCON PRIVATE LIMITED

Sunita Roy
Director

NAOLIN REALCON PRIVATE LIMITED


Director