

RADICAL NIRMANS PRIVATE LIMITED
CIN : U45200WB2007PTC112416
BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in Hundreds)

PARTICULARS	Note No.	As at 31st March, 2024	As at 31st March, 2023
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	2	17,400.00	17,400.00
(b) Reserves and surplus	3	4,59,113.90	2,75,539.55
2 Non-Current Liabilities			
(a) Long-term borrowings	4	6,386.97	5,000.00
3 Current liabilities			
(a) Short-term borrowings	5	350.41	-
(b) Trade payables:-	6		
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		30,159.58	36,635.22
(b) Other current liabilities	7	6,077.91	47,850.00
(c) Short-term provisions	8	3,732.29	5.24
TOTAL		5,23,221.06	3,82,430.00
II. ASSETS			
1 Non-current assets			
Property, Plant and Equipment and			
(a) Intangible assets			
i) Property, Plant and Equipment	9	27,424.90	1,12,360.53
(b) Non-current investments	10	1,60,947.33	73,030.56
(c) Deferred tax assets (net)		693.58	585.50
2 Current assets			
(a) Current Investments	11	46,595.55	-
(b) Inventories	12	55,415.72	5,154.86
(c) Cash and cash equivalents	13	5,537.09	4,158.65
(d) Short-term loans and advances	14	1,67,000.00	1,79,700.00
(e) Other current assets	15	59,606.89	7,439.91
TOTAL		5,23,221.06	3,82,430.00

SIGNIFICANT ACCOUNTING POLICIES

1

OTHER DISCLOSURES

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As per our report of even date attached.

For R. K. BANKA & CO.
Chartered Accountants
Firm Registration No. 320314E

R. K. Banka
(R. K. Banka)

Proprietor

Membership No. : 055654

UDIN: 24055654BKFEQY8598



For Radical Nirmans Pvt. Ltd.

Aditya Todi

Director
Aditya Todi
DIN:01914193

Mayank Todi

Director
Mayank Todi
DIN:01914193

Place : Kolkata

Date : 10-09-2024

RADICAL NIRMANS PRIVATE LIMITED**CIN : U45200WB2007PTC112416****STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024**

(Amount in Hundreds)

	Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
I.	Revenue:			
	Revenue from operations	16	-	-
	Other Income	17	213,448.18	10,812.36
			213,448.18	10,812.36
II.	Total Income			
III.	Expenses:			
	Cost of Material consumed	18	-	-
	Changes in inventories of work-in-progress	19	-	-
	Employee benefits expense	20	15,485.00	21,750.00
	Depreciation and amortization expense	21	3,517.41	1,694.72
	Other Expenses	22	7,252.45	2,760.59
	Total expenses		26,254.86	26,205.31
IV.	Profit before exceptional and extraordinary items and tax		187,193.32	(15,392.95)
V.	Profit before tax		187,193.32	(15,392.95)
VI.	Tax expense:			
	- Current Tax		3,727.05	-
	-Tax of Earlier Year		-	(3,216.88)
	- Deferred Tax		(108.09)	(47.76)
			183,574.35	(12,128.31)
VII.	Profit (Loss) for the period			
	Earnings per equity share:			
	(1) Basic		105.50	(6.97)
	(2) Diluted		105.50	(6.97)

SIGNIFICANT ACCOUNTING POLICIES
OTHER DISCLOSURES1
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As per our report of even date attached.

For R. K. BANKA & CO.
Chartered Accountants
Firm Registration No. 320314E(R. K. Banka)
Proprietor

Membership No. : 055654

UDIN: 24055654 BKF EQY8598



For Radical Nirmans Pvt. Ltd.

Director
Aditya Todi
DIN:01914193Director
Mayank Todi
DIN:01914193

Place : Kolkata

Date : 10-09-2024

RADICAL NIRMANS PRIVATE LIMITED

Notes on Financial Statements as on 31st March 2024

1. SIGNIFICANT ACCOUNTING POLICIES

a) Accounting Convention:

The financial statements are prepared under the historical cost convention, on the basis of a going concern and as per applicable accounting standards. The Company follows mercantile system of accounting and recognize income and expenditure on accrual basis.

b) Recognition of Income & Expenditure:

Items of Income & Expenditure are recognize on accrual basis except interest on recurring deposits and as stated.

c) Property, Plant and Equipment:

All Property, Plant and Equipment have been valued at cost less depreciation.

d) Depreciation:

- Depreciation on plant and equipment is provided under Written down Value method. Depreciation for the Current Year is provided based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

e) Investment:

Long term Investment are stated at cost.

f) Retirement Benefits:

As no employees have put in the required number of years in service to be eligible for gratuity benefits, the same has not been provided for. Leave is encashed annually as per practice of the company.

g) Taxes on Income:

Income taxes are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income". Current tax is measured at the amount expected to be paid, using the applicable tax rates and laws. The deferred tax liabilities are recognized based on the principles of prudence. Deferred tax asset and liability are calculated by applying the rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

h) Earnings per Share:

The company reports basic and diluted Earnings per Shares (BEPS/DEPS) in accordance with Accounting Standard 20 on "Earning per share". Basic EPS is computed by dividing the net profit for the year by weighted average number of equity shares outstanding during the year. Diluted EPS is same as Basic.

i) Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. As per management there is no Contingent Liabilities recognized and Contingent Assets neither recognized nor disclosed in the financial statements.



RADICAL NIRMANS PRIVATE LIMITED**CIN : U45200WB2007PTC112416****NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024****NOTE 2 : SHARE CAPITAL**

Particulars	(Amount in hundreds)	
	As at 31st March, 2024	As at 31st March, 2023
Authorised		
18,0000 Equity Shares of Rs 10/- each	18,000.00	18,000.00
Issued		
174000 Equity Shares of Rs 10/- each fully paid	17,400.00	17,400.00
Subscribed & Paid up		
174000 Equity Shares of Rs 10/- each fully paid	17,400.00	17,400.00
Total	17,400.00	17,400.00

NOTE 2A**A reconciliation of number of shares outstanding at the beginning and at the end of the period**

Particulars	Equity Shares		Equity Shares	
	As at 31st March, 2024		As at 31st March, 2023	
	Number	Amount (Rs.in hundreds)	Number	Amount (Rs.in hundreds)
Shares outstanding at the beginning of the year	1,74,000	17,400.00	1,74,000	17,400.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,74,000	17,400.00	1,74,000	17,400.00

NOTE 2B

The Company has only one class of ordinary shares ('Equity Shares') having a par value of Rs 10/- each. Each holder of ordinary shares ('Equity Shareholders') is entitled to one vote per share and are entitled to dividend and to participate in surplus, if any, in the event of winding up.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by shareholders.

NOTE 2C**Details of Shareholders holding more than 5% shares**

Name of Shareholder	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares held	% of holding	No. of Shares held	% of holding
Aditya Todi	1,49,000	85.63	1,49,000	85.63
Aditya Todi (HUF)	20,000	11.49	20,000	11.49
Total	1,69,000	97.13	1,69,000	97.13

NOTE 2D**Details of Promoters Shareholding**

Shares held by Promoters at end of the Year (31.03.2024)				% Change during the year
Sl No	Promoters Name	No of Shares Held	% of Total Shares	
1	Aditya Todi	149000	85.63	-
2	Aditya Todi (HUF)	20000	11.49	-

Shares held by Promoters at end of the Year (31.03.2023)				% Change during the year
Sl No	Promoters Name	No of Shares Held	% of Total Shares	
1	Aditya Todi	149000	85.63	-
2	Aditya Todi (HUF)	20000	11.49	-



RADICAL NIRMANS PRIVATE LIMITED**CIN : U45200WB2007PTC112416****NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024****NOTE 3: RESERVES & SURPLUS****(Amount in hundreds)**

<u>Particulars</u>	<u>As at 31st March, 2024</u>	<u>As at 31st March, 2023</u>
a. Securities Premium	1,47,600.00	1,47,600.00
b. Surplus i.e., balance in Statement of Profit and Loss		
Opening balance	1,27,939.55	1,40,067.85
(+) Net Profit/(Net Loss) For the current year	1,83,574.35	(12,128.31)
Closing Balance	3,11,513.90	1,27,939.55
	3,11,513.90	1,27,939.55
Total	4,59,113.90	2,75,539.55

NOTE 4: LONG-TERM BORROWINGS**(Amount in hundreds)**

<u>Particulars</u>	<u>As at 31st March, 2024</u>	<u>As at 31st March, 2023</u>
Secured Loan		
Car Loan*	1,386.97	-
Unsecured Loan		
Other advances received	5,000.00	5,000.00
Total	6,386.97	5,000.00

NOTE 5: SHORT-TERM BORROWINGS

<u>Particulars</u>	<u>As at 31st March, 2024</u>	<u>As at 31st March, 2023</u>
Secured Loan		
Car Loan*	350.41	-
Total	350.41	-

* Total amount financed for the car loan is Rs. 1,98,000.00 and there are total instalments are 60 out of which 9 instalments are paid as at the end of balance sheet date the last instalment's due date is as on 07/06/2028

NOTE 6: TRADE PAYABLES:-**2023-2024****(Amount in Hundreds)**

<u>Particulars</u>	<u>Outstanding for following periods from due date of payments</u>				<u>Total</u>
	<u>Less than 1 year</u>	<u>1-2 years</u>	<u>2-3 years</u>	<u>More than 3 years</u>	
(i) MSME	-	-	-	-	-
(ii) Others	861.76	-	-	29,297.82	30,159.58
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

2022-2023**(Amount in Hundreds)**

<u>Particulars</u>	<u>Outstanding for following periods from due date of payments</u>				<u>Total</u>
	<u>Less than 1 year</u>	<u>1-2 years</u>	<u>2-3 years</u>	<u>More than 3 years</u>	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	36,635.22	-	36,635.22
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Based on information available with the company there are no creditors/ suppliers who defined as in the "Micro, Small and Medium Enterprises Development Act, 2006".



RADICAL NIRMANS PRIVATE LIMITED

CIN : U45200WB2007PTC112416

**NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST MARCH, 2024****NOTE 7: OTHER CURRENT LIABILITIES**

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Others Payables		
Advance Against Land	-	39,600.00
Salary Payable	5,300.00	7,750.00
TDS Payable	141.91	-
Audit fees payable	376.00	220.00
Professional fees payable	260.00	280.00
Total	6,077.91	47,850.00

NOTE 8: SHORT-TERM PROVISIONS

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Provision for Taxation (A.Y. 2024-25)	3,727.05	-
Provision for Taxation	5.24	5.24
Total	3,732.29	5.24

NOTE 10: NON-CURRENT INVESTMENTS

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Investments in Equity Instruments		
- Unquoted Shares	14,240.00	17,800.00
- Quoted Shares	1,46,707.33	55,230.56
Total	1,60,947.33	73,030.56

NOTE 11: CURRENT INVESTMENTS

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Investments in Mutual Funds	46,595.55	-
Total	46,595.55	-

NOTE 12: INVENTORIES

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
(As certified by the management)		
Work -In-Progress (at cost)		
-Construction Projects	54,262.42	4,001.56
Equity Shares (Quoted, at cost)	1,153.30	1,153.30
Total	55,415.72	5,154.86

NOTE 13: CASH AND CASH EQUIVALENTS

(Amount in hundreds)

Particulars	As at 31st March, 2024	As at 31st March, 2023
As Certified by the management		
Cash on hand	2,026.24	711.07
Balances with banks	3,510.86	3,447.58
Total	5,537.09	4,158.65



Note no 9. PROPERTY, PLANT AND EQUIPMENT

(Amount in Rupees)

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.23	Additions	Deletion	As on 31.03.24	Up to 01.04.23	For the year	Adjustments	As on 31.03.24	As on 31.03.24	As on 31.03.23
AC 1	1,275.00	-	-	1,275.00	1,167.63	33.54	-	1,201.17	73.83	107.37
AC 2	625.00	-	-	625.00	593.75	-	-	593.75	31.25	31.25
AC 3	2,370.99	-	-	2,370.99	1,922.48	140.09	-	2,062.57	308.42	448.51
Car Alto	3,444.16	-	3,444.16	-	3,330.94	-	3,330.94	-	-	113.22
Car - Audi	8,505.00	-	8,505.00	-	6,318.38	-	6,318.38	-	-	2,186.62
Car - Hyundai Venue N Line N6	-	13,631.41	-	13,631.41	-	1,364.79	-	1,364.79	12,266.62	-
Car - Maruti Celero VXi	-	6,147.83	-	6,147.83	-	1,615.11	-	1,615.11	4,532.72	-
Computer/Laptop	4,060.60	539.90	-	4,600.50	3,857.57	175.63	-	4,033.20	567.30	203.03
Furniture & Fixtures	239.22	-	-	239.22	112.96	32.69	-	145.65	93.57	126.26
Land - Jungalpur	1,08,646.15	1,080.00	1,00,517.52	9,208.62	-	-	-	-	9,208.62	1,08,646.15
Mobile Set	1,295.08	-	-	1,295.08	796.95	155.56	-	952.52	342.56	498.13
Total	1,30,461.19	21,399.14	1,12,466.68	39,393.65	18,100.67	3,517.41		11,968.75	27,424.90	1,12,360.53



RADICAL NIRMANS PRIVATE LIMITED

CIN : U45200WB2007PTC112416

**NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST MARCH, 2024**

NOTE 14: SHORT-TERM LOANS AND ADVANCES

(Amount in hundreds)

Particulars	As at 31st March,2024	As at 31st March,2023
(Unsecured, considered good)		
Advance Against Residential Flat	42,500.00	42,500.00
Advance for Goods & Services	1,24,500.00	1,37,200.00
Total	1,67,000.00	1,79,700.00

NOTE 15: OTHER CURRENT ASSETS

(Amount in hundreds)

Particulars	As at 31st March,2024	As at 31st March,2023
Accrued Interest	-	10.85
IT Refund Receivable (A.Y. 2013-14)	73.20	-
Amount receivable against unquoted shares sold	26,000.00	-
GST Receivable	157.82	201.55
Tax Deducted at Sources (A.Y. 2024-25)	1,504.13	-
Tax Deducted at Sources	7,112.73	7,183.13
Income Tax Advance (A.Y. 2024-25)	5,900.00	-
Balance with Stock Broker	18,690.54	-
Security Deposit	40.00	40.00
Dividend Receivable	7.64	4.38
TCS (A.Y. 2024-25)	120.83	-
Total	59,606.89	7,439.91



RADICAL NIRMANS PRIVATE LIMITED**CIN : U45200WB2007PTC112416****NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024****NOTE 16: REVENUE FROM OPERATIONS****(Amount in hundreds)**

<u>Particulars</u>	<u>As at 31st March,2024</u>	<u>As at 31st March,2023</u>
Sale of products	-	-
Sales of services	-	-
Total	-	-

NOTE 17: OTHER INCOME**(Amount in hundreds)**

<u>Particulars</u>	<u>As at 31st March,2024</u>	<u>As at 31st March,2023</u>
<u>Interest Income</u>		
Interest on Fixed Deposit	262.77	646.90
Interest On Income Tax Refund	2.80	-
<u>Dividend Income</u>	923.12	62.72
<u>Net gain/loss on sale of investments</u>		
Gain on Sale of :		
- Bond	-	5,837.32
- Mutual Funds	2,193.02	-
- Shares		
Quoted	31,719.52	4,187.41
Unquoted	22,440.00	-
Profit / (Loss) on F&O	349.75	-
Profit on Sale of Car	2,436.06	-
Profit on Sale of Land - Jungalpur	1,52,564.80	-
Speculation Profit	536.73	78.00
<u>Other non-operating income</u>	19.61	-
Total	2,13,448.18	10,812.36

NOTE 18: COST OF MATERIAL CONSUMED**(Amount in hundreds)**

<u>Particulars</u>	<u>As at 31st March,2024</u>	<u>As at 31st March,2023</u>
<i>For Construction Activity :</i>		
Opening Work in Progress	4,001.56	1,104.58
Add : Purchases & Other Expenses	50,260.86	2,896.98
Less : Closing Stock	54,262.42	4,001.56
	-	-
<i>Details of Purchases for Construction Activity :</i>		
Material purchased	24,203.08	5.31
Labour Charges	1,700.00	-
Electricity Expenses	293.60	8.81
Professional Fees	870.00	2,000.00
Land registration & Taxes	23,194.18	177.00
Fire Safety	-	705.86
	50,260.86	2,896.98



RADICAL NIRMANS PRIVATE LIMITED

CIN : U45200WB2007PTC112416

NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE 19: CHANGES IN INVENTORIES OF WORK-IN-PROGRESS

(Amount in hundreds)

<u>Particulars</u>	As at 31st March,2024	As at 31st March,2023
<u>Work In Progress</u>		
Opening Stock	1,153.30	1,153.30
Less: Closing Stock	1,153.30	1,153.30
Total	-	-

NOTE 20: EMPLOYEE BENEFITS EXPENSE

(Amount in hundreds)

<u>Particulars</u>	As at 31st March,2024	As at 31st March,2023
Salaries and wages	13,085.00	19,350.00
Director's Remuneration	2,400.00	2,400.00
Total	15,485.00	21,750.00

NOTE 21: DEPRECIATION AND AMORTIZATION EXPENSE

(Amount in hundreds)

<u>Particulars</u>	As at 31st March,2024	As at 31st March,2023
Depreciation	3,517.41	1,694.72
Total	3,517.41	1,694.72



RADICAL NIRMANS PRIVATE LIMITED**CIN : U45200WB2007PTC112416****NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024****NOTE 22: OTHER EXPENSES****(Amount in hundreds)**

Particulars	As at 31st March,2024	As at 31st March,2023
Business Promotion	1,263.33	450.66
Share Trading Expenses	300.98	228.46
GST Expense	-	127.58
Interest on Car Loan	128.63	-
Securities Transaction Tax	953.26	-
Demat charges	8.26	46.04
Bank Charges	0.39	-
Motor Car Expenses	1,099.93	581.85
Auditor's fees and expenses	220.00	220.00
Donation & Subscription	860.00	30.00
General Expenses	4.68	-
Legal and Professional charges	572.00	292.00
Interest On TDS	9.50	-
Interest & Late Fees on GST	8.69	44.05
Rates & taxes	46.50	322.70
Travelling & Conveyance	1,379.58	-
Electricity Expense	34.00	391.60
Telephone Expense	23.58	25.65
Property Tax	259.63	-
Office Maintenance	68.67	-
Sundry Written Off	10.85	-
Total	7,252.45	2,760.59

Payment To Auditor	For the year ended 31st March,2024	For the year ended 31st March,2023
As Audit Fees	220.00	220.00
For other services	-	80.00

As per our report of even date attached.

For R. K. BANKA & CO.

Chartered Accountants

Firm Registration No. 320314E



(R.K. Banka)

Proprietor

Membership No. : 055654

UDIN: 24055654 BKFE0485598

Place : Kolkata

Date : 10-09-2024



For Radical Nirmans Pvt. Ltd.

Director
Aditya Todi
DIN:01914193Director
Mayank Todi
DIN:01914193

RADICAL NIRMANS PRIVATE LIMITED

CIN : U45200WB2007PTC112416

NOTES ANNEXED TO AND FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE NO.	PARTICULARS
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23 Other Disclosures

23.1 Contingent liabilities (to the extent not provided for):

In respect of Matters Relating to Direct Taxes under dispute as on 31.03.2024 is Rs. 2,195,340.00

23.2 Earnings per Share (EPS)

In terms of Accounting Standard 20, the calculation of EPS is given below: -

PARTICULARS	2023-24	2022-23
Net Profit after Tax (Rs in hundreds)	183,574.35	(12,128.31)
Weighted average No of Equity Shares outstanding in calculation of Basic EPS	174,000	174,000
Weighted average No of Equity Shares outstanding in calculation of Diluted EPS	174,000	174,000
Basic & Diluted Earnings per Share (in Rs)*	105.50	(0.07)

23.3 Disclosure under MSMED Act, 2006:

The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and, hence disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this act has not been given.

23.4 The Company is engaged in the business of real estate. All the direct and indirect expenditure incurred during the year including interest has been treated as part of cost of project Expenses

23.5 Related Party Transactions

In terms of Accounting Standard 18, notified by the Companies Accounting Standard Rules, 2006, no transaction has been entered with the related parties during the current financial year (Previous Year: Nil) However, other disclosures are given below :

Key Management Personnel

Directors:

Mr. Aditya Todi (Director)
Mr. Mayank Todi (Director)

(ii) Enterprises over which Key Management Personnel have significant influence

Todi Infrastructure Pvt Ltd	Director
Derris Infrastructure Private Limited	Do
Spino Paper and Boards Private Limited	Do
Wonder Dealmark Private Limited	Do
Ginger Dealcom Private Limited	Do
Snowball Agencies Private Limited	Do
New Age Dealmark Private Limited	Do
Jumbo Tradelink Private Limited	Do
Avighna Enclave Private Limited	Do
Anulekha Real Estate Private Limited	Do
Spinaroo Commercial Private Limited	Do
Spino Poly Products Private Limited	Do

(ii) Related Party Transactions

Particulars	Relation	2023-24	2022-23
Loan Given			
Aditya Todi	Director	4,560.00	-
Aditya Todi (HUF)	Director	2,000.00	-
Todi Infrastructure Pvt. Ltd.	Common Director	1,200.00	3,500.00
Spinaroo Commercial Limited	Common Director	750.00	-
Loan Repayment			
Aditya Todi	Director	4,560.00	-
Aditya Todi (HUF)	Director	2,000.00	-
Todi Infrastructure Pvt. Ltd.	Common Director	1,200.00	3,500.00
Spinaroo Commercial Limited	Common Director	750.00	-
Unquoted shares sold			
Pulkit Todi (Sold 20,000 shares of Todi Infrastructure Private Limited to him)	Relative of Director	26,000.00	-

23.6 Foreign Currency Transactions

Earning
Expenditure

	31.03.2024	31.03.2023
Earning	NIL	NIL
Expenditure	NIL	NIL

23.7 Details of Loans given, Investments made and Guarantee given covered U/S 186 (4) of the Companies Act, 2013

Neither any loans nor any guarantees has been given by the Company during the current financial year (Previous Year :Nil).

23.8 The Company is a Small and Medium Sized Company (SMC) as defined in the general instruction in respect of Accounting Standard notified under the Companies Act, accordingly, the Company has complied with the Accounting Standards applicable to a Small And Medium Sized Company.

23.9 Previous Year Figures

The previous years figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceeding year are included as an integral part of the current year financial statements and are to be read to the amounts and other disclosures relating to the current year.



23.10 Financial Ratios

Ratios	Numerator	Denominator	Current Period	Previous Period	% Variance	Remarks, if variance more than 25%
Current Ratio	Total Current Asset	Total Current Liability	7.19	2.33	209%	Due to increase in current assets
Debt Equity Ratio	Total Borrowings	Total Equity Share Capital	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	NA	NA	NA	NA
Return on Equity	Net Profit after Taxes	Shareholder's Fund	38.52%	-4.14%	-1030%	Due to significant profit in current period
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	NA	NA
Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivables	NA	NA	NA	NA
Trade Payable Turnover Ratio	Net Credit Purchase	Average Accounts Payables	NA	NA	NA	NA
Net Capital Turnover Ratio	Net Sales	Working Capital	NA	NA	NA	NA
Net Profit Ratio	Net Profit	Net Sales	NA	NA	NA	NA
Return on Capital Employed	Earning before Interest and Taxes	Capital Employed	0.39	-0.05	-850%	Due to significant profit in current period
Return on Investment	Earning before Interest and Taxes	Total Assets	1.16	-0.21	-652%	Due to significant profit in current period

As per our report of even date attached.

For R. K. BANKA & CO.
Chartered Accountants
Firm Registration No. 320314E



R. K. Banka

(R. K. Banka)
Proprietor
Membership No. : 055654
UDIN: 24055654BKFE8Y8598

Place : Kolkata
Date : 10-09-2024

For Radical Nirmans Pvt. Ltd.

Aditya Todi

Director
Aditya Todi
DIN:01914193

Mayank Todi

Director
Mayank Todi
DIN:01914193


NOTE NO: 23.11	Additional Regulatory Informations
(a)	The Company does not have any borrowing from banks and financial institutions and therefore the reporting under Para 6(VA) of Part I of Schedule-III of the Act is not applicable to the company.
(b)	Title Deeds of Immovable Property not held in the name of the Company Title deed of immovable properties are held in the name of the company and therefore the disclosure requirement w.r.t the Title Deeds of Immovable Property not held in the name of the Company are not applicable to the company in terms of Para 6(Y)(i) of Part I of Schedule-III of the Act,
(c)	The Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer The Company does not hold any Property, Plant and Equipment and therefore the disclosure requirement w.r.t the Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer are not applicable to the company in terms of Para 6(Y)(ii) of Part I of Schedule-III of the Act
(d)	Loans or Advances granted to Promoters, Directors, KMPs and the related partes The Company has not granted any Loans or Advances in the Nature of Loans to promoters, directors, KMPs and related party (as defined under the Companies Act 2013) either jointly or severally during the year under audit and therefore the disclosure requirement w.r.t Loans or Advances granted to Promoters, Directors, KMPs and the related partes in terms of Para 6(Y)(iii) of Part I of Schedule-III of the Act are not applicable to the Company.
(e)	Capital Work-In-Progress There is no Capital Work-in-Progress(C-WIP) during the current financial year and therefore the disclosure requirement w.r.t Capital Work-In-Progress are not applicable to the company in terms of Para 6(Y)(iv) of Part I of Schedule-III of the Act.
(f)	Intangible Asset Under Development There is no Intangible Asset Under Development during the current financial year and therefore the disclosure requirement w.r.t Intangible Asset Under Development are not applicable to the company in terms of Para 6(Y)(v) of Part I of Schedule-III of the Act.
(g)	Details of Benami Property held: Neither any proceedings have been initiated nor any proceedings are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and the Rules made thereunder. In view of this, the disclosure requirement in terms of Para 6(Y)(vi) of Part I of Schedule-III of the Act are not applicable to the Company.
(h)	Quarterly Returns or Statements of Current Assets and reconciliation thereof The Company has not borrowed any money either from banks or financial institutions and therefore disclosure requirement as to Quarterly Returns or statements of current assets and reconciliation thereof in terms of Para 6(Y)(vii) of Part I of Schedule-III of the Act are not applicable to the Company.
(i)	Wilful Defaulter The Company has not been declared as Wilful Defaulter by any Bank or Financial Institutions or other lender and therefore, the disclosure requirement w.r.t Wilful Defaulter in terms of Para 6(Y)(viii) of Part I of Schedule-III of the Act are not applicable to the company.
(j)	Relationship with Struck Off Companies The Company has not entered into transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 and therefore disclosure requirement w.r.t Relationship with Struck Off Companies in terms of Para 6(Y)(ix) of Part I of Schedule-III of the Act are not applicable to the Company.



(k)	Registration of charges or satisfaction with Registrar of Companies
	The registration of charges or the satisfaction of charges have been done within the statutory period thus disclosure in terms of Para 6(Y)(x) of Part I of Schedule-III of the Act are not applicable to the Company.
(l)	Compliance with Number of Layers of Companies
	No investment has been made in any company, thus the disclosure requirement w.r.t Compliance with number of layers of Companies in terms of Para 6(Y)(xi) of Part I of Schedule-III of the Act are not applicable to the Company.
(m)	Compliance with Approved Scheme(s) of Arrangements
	During the year under Audit, no Scheme of Arrangements have been approved the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 and therefore, the disclosure requirement w.r.t Compliance with Approved Scheme(s) of Arrangements in terms of Para 6(Y)(xiii) of Part I of Schedule-III of the Act are not applicable to the Company.
(n)	Utilization of Borrowed Funds and Share Premium
	A. During the year under Audit, the company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including Foreign Entities (Intermediate) and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(Y)(xiv)(A) of Part I of Schedule-III of the Act are not applicable to the Company.
	B. During the year under Audit, the Company has not received funds from any person(s) or entity(ies), including Foreign Entities (Funding Party) and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(Y)(xiv)(B) of Part I of Schedule-III of the Act are not applicable to the Company.
(o)	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the 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). Hence, reporting in terms of Para 5(ix) of Part II of Schedule-III of the Act is not applicable to the Company.
(p)	The company is not covered under section 135 of the Companies Act, 2013. Hence, reporting in terms of Para 5(x) of Part II of Schedule-III of the Act is not applicable to the Company.
(q)	The company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year. Hence, reporting in terms of Para 5(xi) of Part II of Schedule-III of the Act is not applicable to the Company.

As per our report of even date attached.

For R. K. BANKA & CO.
Chartered Accountants
Firm Registration No. 320314E


(R. K. Banka)
Proprietor

Membership No. : 055654
UDIN: 24055654 BKFE8Y8598


Place : Kolkata

Date : 10-09-2024



For Radical Nirmans Pvt. Ltd.


Director
Aditya Todi
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