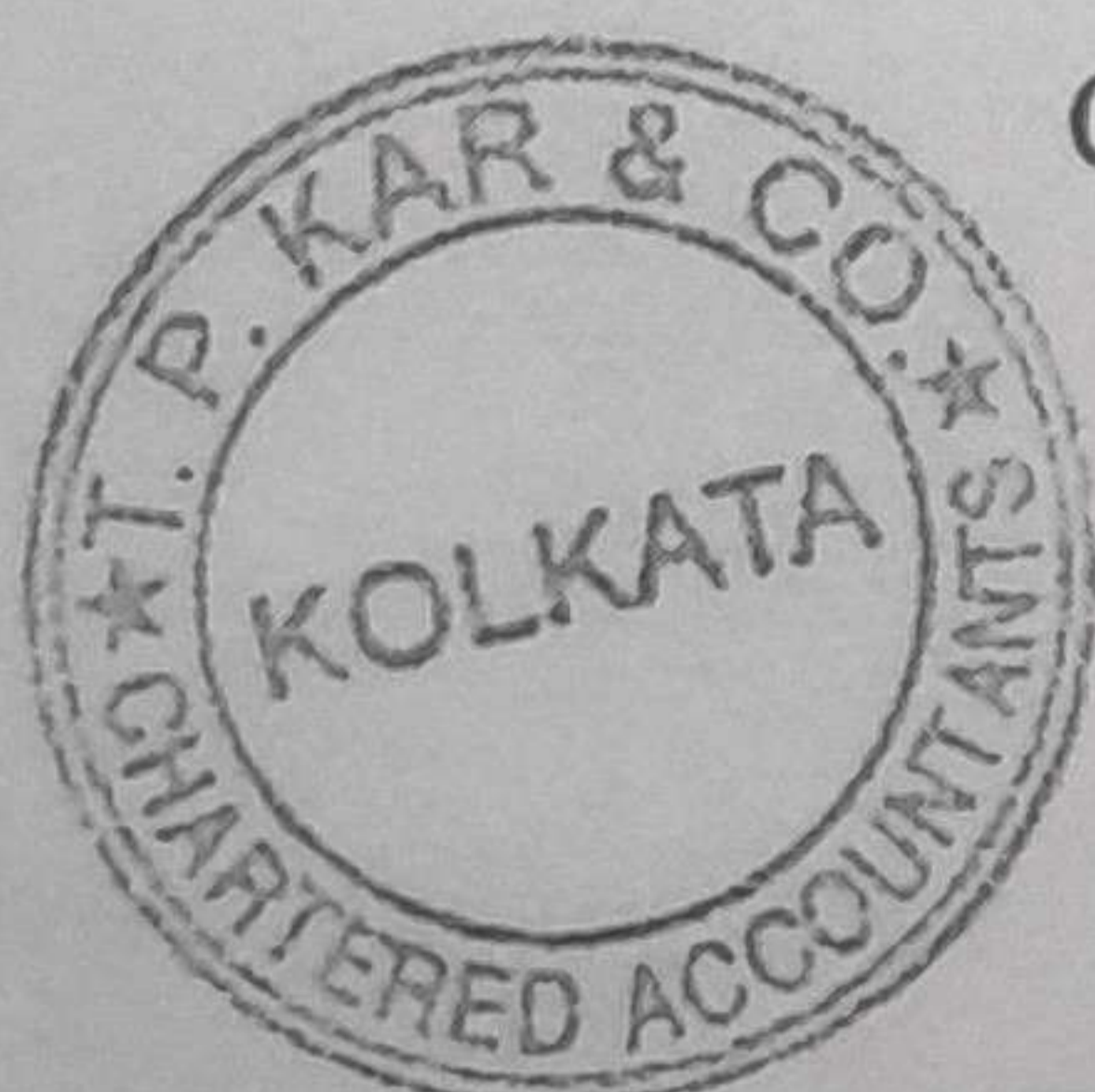


Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>Short-term provisions</b>			
Provisions (Audit Fees Payable)	3	15,000.00	15,000.00
Provision for Income Tax		6,117.80	8,238.10
		<u>21,117.80</u>	<u>23,238.10</u>
<b>Tangible assets</b>			
<b>FIXED ASSETS:</b>			
Gross Block	4	81,92,103.30	81,92,103.30
Less: Depreciation		-	-
Net Block		<u>81,92,103.30</u>	<u>81,92,103.30</u>
<b>Current investments</b>			
Share investment into Wellplan Dealcom Pvt. Ltd.	5	6,32,000.00	6,32,000.00
Share investment into Sayontan Ayurvedic Solution Pvt. Ltd.		10,00,000.00	10,00,000.00
		<u>16,32,000.00</u>	<u>16,32,000.00</u>
<b>Cash and cash equivalents</b>			
Cash at Bank (Bank of Barada)	6	10,50,738.50	10,50,738.50
Cash in Hand		2,78,754.96	2,56,892.06
		<u>13,29,493.46</u>	<u>13,07,630.56</u>

Signed in terms of our attached report of even date.

For T. P. Kar & Co.  
Chartered Accountant

For ATRAYEE PROPERTIES PVT. LTD.



Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155

DIN : 07395285

Place: Kolkata,  
Dated: 22st October, 2021

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

*Sayontan Seth*  
Director

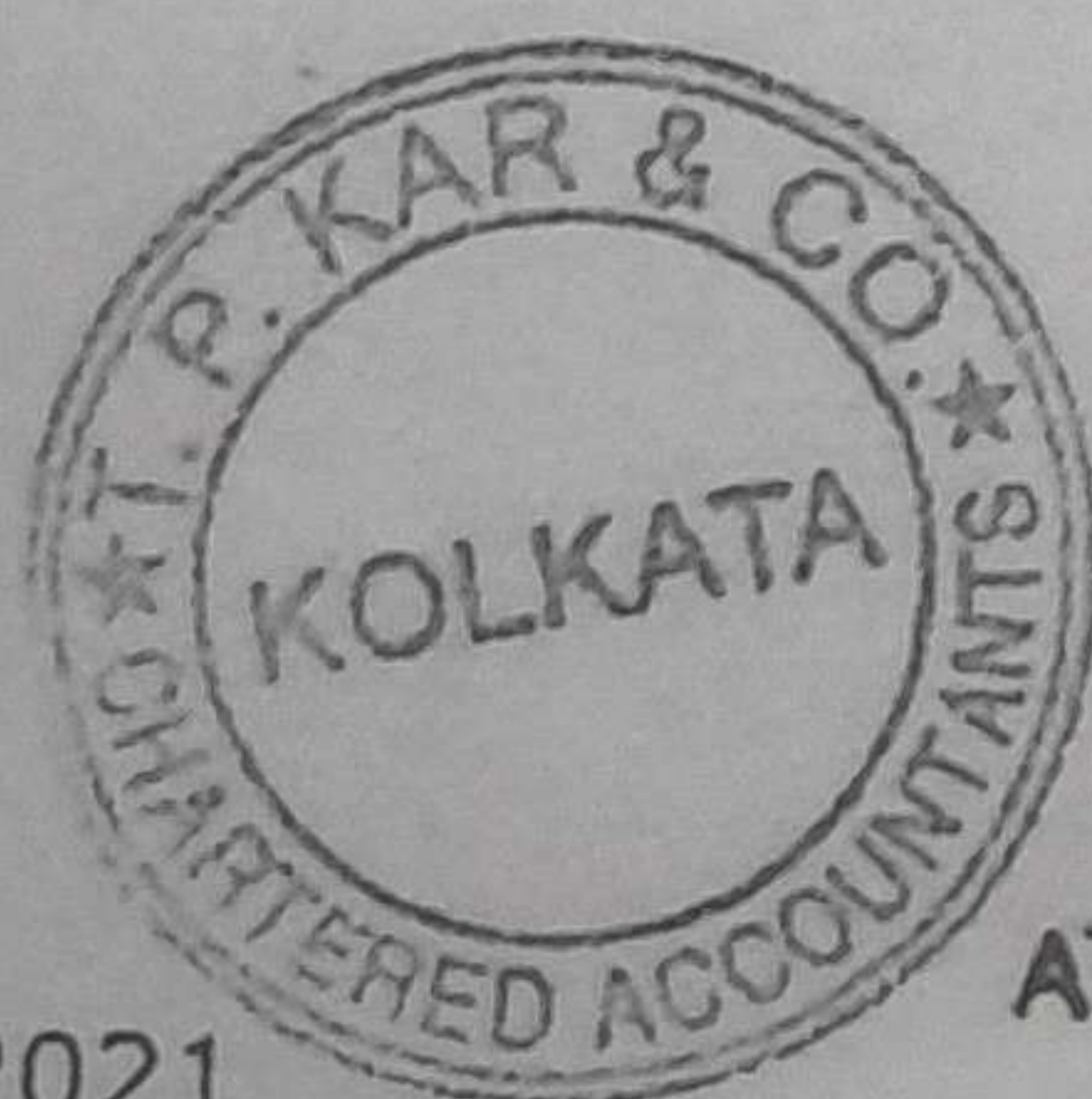
*Atrayee Sethi*  
Director

**Profit and Loss statement for the year ended 31st March, 2021**

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		-	-
II. Other Income		-	-
<b>III. Total Revenue (I +II)</b>	7	3,00,000.00	2,76,000.00
		3,00,000.00	2,76,000.00
<b>III. Expenses:</b>			
Employee benefit expense	8	1,88,400.00	1,74,000.00
Other expenses	9	88,065.99	70,315.00
<b>Total Expenses</b>		2,76,465.99	2,44,315.00
IV. Profit before exceptional and extraordinary items and tax	(III - IV)	23,534.01	31,685.00
V. Exceptional Items		-	-
VI. Profit before extraordinary items and tax (V - VI)		23,534.01	31,685.00
VII. Extraordinary Items		-	-
VIII. Profit before tax (VII - VIII)		23,534.01	31,685.00
IX. Tax expense: (1) Current tax		6,117.80	8,238.10
X. Profit(Loss) from the period from continuing operations		17,416.21	23,446.90
XIV. Profit/(Loss) for the period		17,416.21	23,446.90
XV. Earning per equity share:			
(1) Basic		0.02	0.02
(2) Diluted		0.02	0.02

Signed in terms of our attached report of even date.

For T. P. Kar & Co. or ATRAYEE PROPERTIES PVT. LTD.  
Chartered Accountant



Debasish Kar

Sayontan Seth Atrayee Seth

DIN : 06452155 DIN : 07395285

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

*Sayontan Seth*

*Atrayee Sethi*

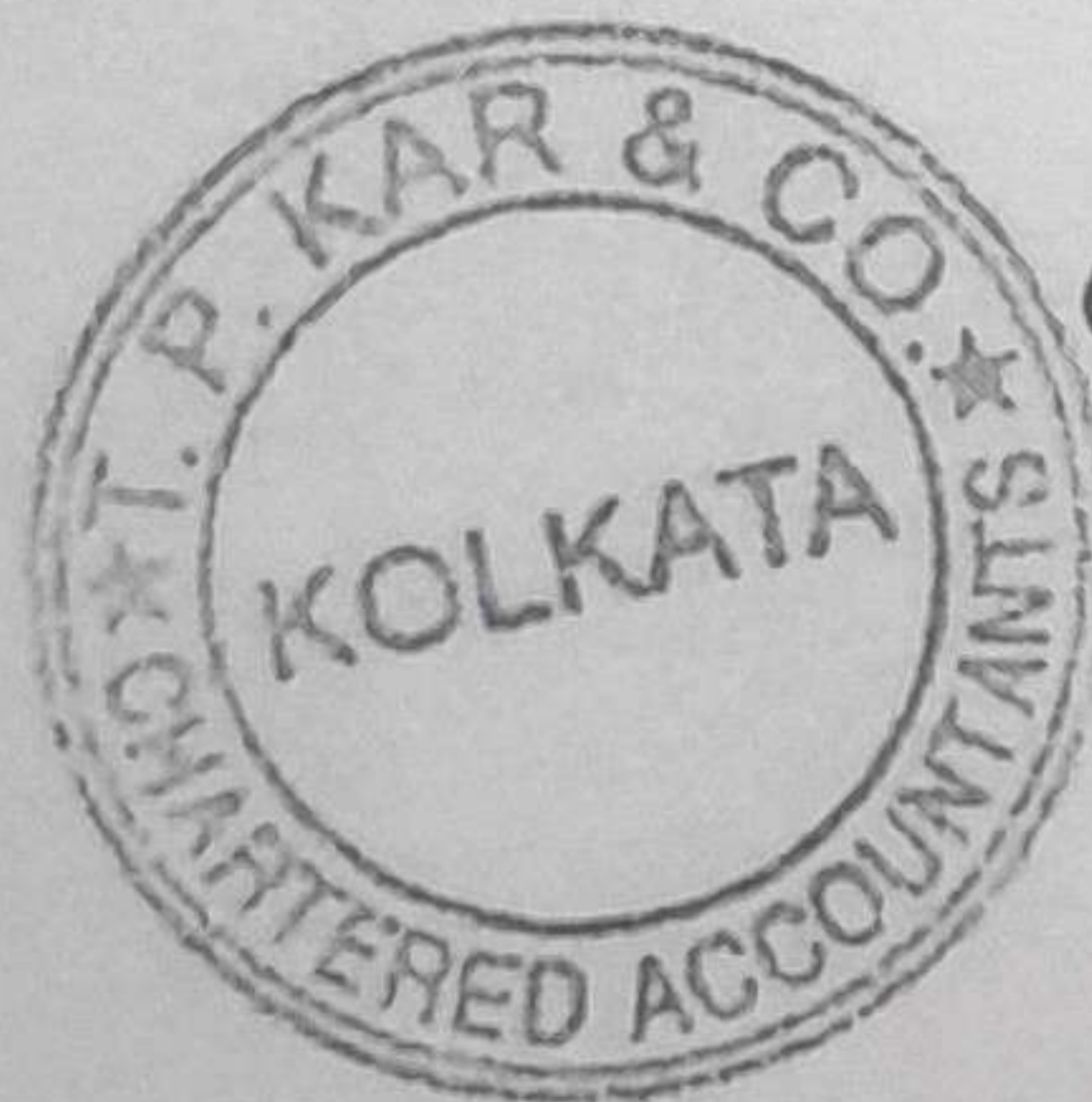
Director

Director

Place: Kolkata,

Dated: 22st October, 2021

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>Other Income</b>			
Income from House Rent	7	3,00,000.00	2,76,000.00
Interest on Income Tax Refund		-	-
Other Income		-	-
		<u>3,00,000.00</u>	<u>2,76,000.00</u>
<b>Employee benefit expense</b>			
Farmer Salary	8	1,10,400.00	1,02,000.00
Staff Salary		78,000.00	72,000.00
		<u>1,88,400.00</u>	<u>1,74,000.00</u>
<b>Other expenses</b>			
Audit Fees	9	15,000.00	15,000.00
Filing Fees		8,800.00	800.00
Bank Charges		-	-
Electricity Charges		34,646.00	21,569.00
General Expenses		21,150.00	23,750.00
Preliminary Expenses		6,569.99	7,296.00
Trade Licence		1,900.00	1,900.00
		<u>88,065.99</u>	<u>70,315.00</u>



For T. P. Kar & Co. or ATRAYEE PROPERTIES PVT. LTD.  
 Chartered Accountant

*Debasish Kar*

Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155 DIN : 07395285

Place: Kolkata,  
 Dated: 22st October, 2021

ATRAYEE PROPERTIES PVT. LTD.

ATRAYEE PROPERTIES PVT. LTD.

*Sayontan Seth*

Director

*Atrayee Seth*

Director

FIXED ASSETS AS ON 31ST MARCH 2021 AS PER COMPANY ACT

Particulars	Rate of Dep. @	Total Cost as on 1st April 19	Addition during the year	Sale / Adjustment/ Trans fer during the year	Total Cost upto 31st Mar-20	Depreciation written off upto 31st March 2019	Depreciation written off during the year	total depreciation written off upto 31st March 2020	Net Value of Assets as at 31st Mar-20
		Rs.			Rs.				
Baruipur Property	0.00%	35,76,370.00	-	-	35,76,370.00	7,40,154.00	-	-	35,76,370.00
Nasibpur Property	0	13,52,385.00	-	-	13,52,385.00	-	-	-	13,52,385.00
Factory Property	10.00%	32,34,228.30	-	-	32,34,228.30	28,51,542.70	-	-	32,34,228.30
Graden Decoration	0.00%	29,120.00	-	-	29,120.00	-	-	-	29,120.00
<b>Total</b>		<b>81,92,103.30</b>	<b>-</b>	<b>-</b>	<b>81,92,103.30</b>	<b>35,91,696.70</b>	<b>-</b>	<b>-</b>	<b>81,92,103.30</b>

For T. P. Kar & Co.  
Chartered Accountant



Place: Kolkata,  
Dated: 22st October, 2021

For ATRAYEE PROPERTIES PVT. LTD.

Debasish Kar  
Partner

Sayontan Seth  
DIN : 06452155

ATRAYEE PROPERTIES PVT. LID.

ATRAYEE PROPERTIES PVT. LID.

Atrayee Seth

DIN : 07395285

*Sayontan Seth*

Director

*Atrayee Seth*

Director

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

PAN AANCS9664A

Name SAYONTAN AYURVEDIC SOLOUTION PRIVATE LIMITED

Address 13, CHANDRANATH SIMLAI LANE, Cossipore H.O, Kolkata, KOLKATA, 32-West Bengal, 91-INDIA, 700002

Status Pvt Company

Form Number

ITR-6

Filed w/s 139(1)-On or before due date

e-Filing Acknowledgement Number 751403471261022

Taxable Income and Tax details	Current Year business loss, if any	1	8,25,836
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,54,312
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 1,54,310	
Accreted Income & Tax Details	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by AN AYURVEDIC SOLOUTION PRIVATE in the capacity of Director having

PAN FEPPS8096A from IP address 49.37.38.179 on 26-Oct-2022 DSC Sl.No & Issuer 8964280544878191407

& 8964280544878191407CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR code



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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## **INDEPENDENT AUDITOR'S REPORT**

**To the members of Atrayee Properties Private Limited**

**Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the financial statements of **Atrayee Properties Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

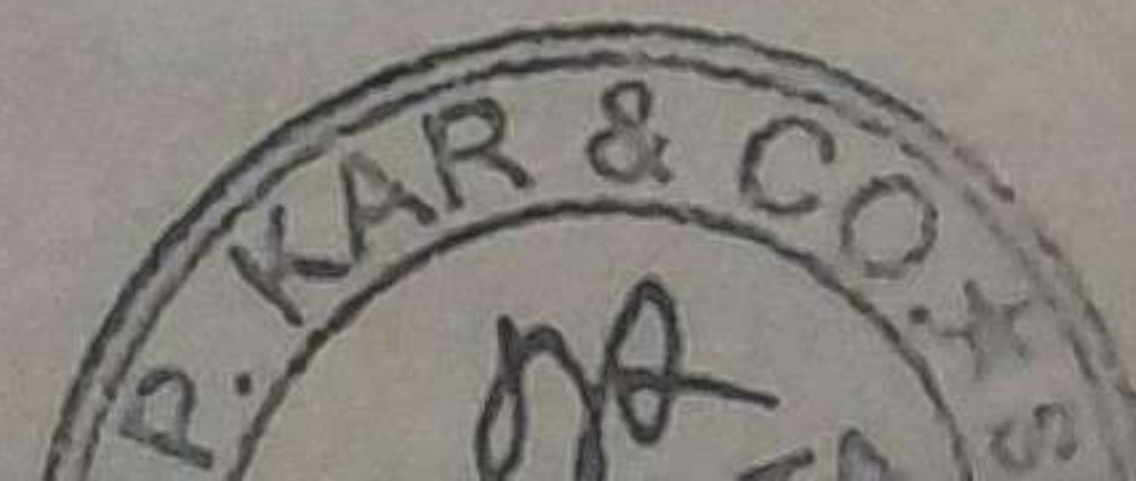
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its financial performance, and its profit for the year ended on that date.

### **Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Company and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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



economic decisions of users taken on the basis of these financial statement.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable,

