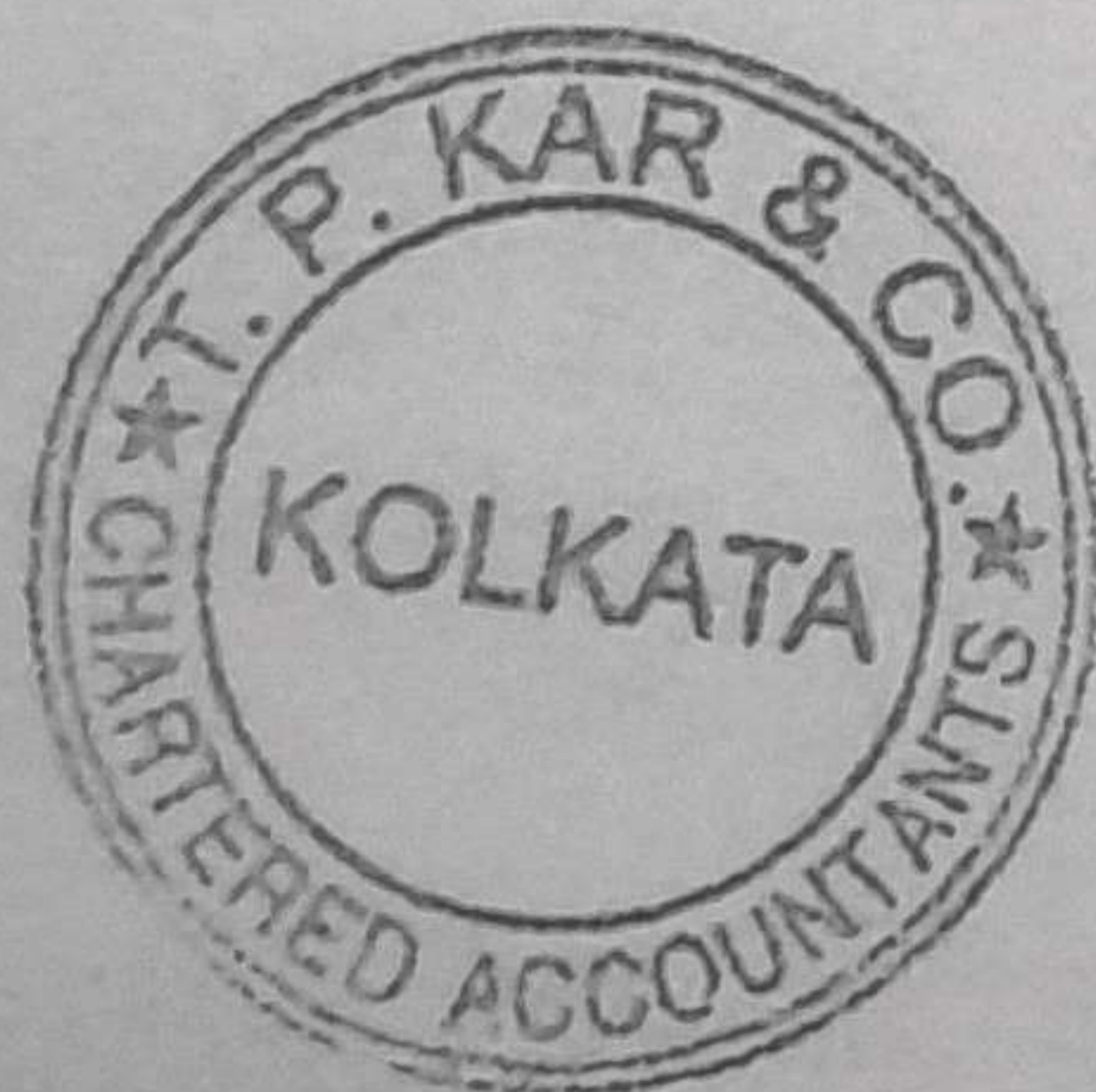


Particulars	Note No	Figures in hundred as at the end of current reporting period	Figures in hundred as at the end of previous reporting period
Other Income			
Income from House Rent	9	2,562.50	6,107.50
		<u>2,562.50</u>	<u>6,107.50</u>
Employee benefit expense			
Staff Salary	10	2,047.50	2,430.00
		<u>2,047.50</u>	<u>2,430.00</u>
Other expenses			
Audit Fees	11	150.00	150.00
Filing Fees		8.00	6.00
Bank Charges		1.06	24.76
Electricity Charges		198.44	560.04
Panchyat Tax		-	734.50
Profession Tax		25.00	
Repair & Maintanance		-	1,792.00
General Expenses		-	187.50
Preliminary Expenses		53.19	59.10
Trade Licence		19.00	19.00
		<u>454.69</u>	<u>3,532.90</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: 31-08-2023

ATRAYEE PROPERTIES PVT. LTD.

Sayontan Seth

Director

ATRAYEE PROPERTIES PVT. LTD.

Atrayee Seth

Director

FIXED ASSETS AS ON 31ST MARCH 2023 AS PER COMPANY ACT

Particulars	Rate of Dep. @	Total Cost as on 1st April 22	Addition during the year	Sale / Adjustment/ Transfers during the year	Total Cost upto 31st Mar-23	Depreciation written off upto 31st March 2023	Depreciation written off during the year	Figures in hundred	
								Rs.	Rs.
Baruipur Property	0.00%	35,763.70	-	-	35,763.70	-	-	-	35,763.70
Nasibpur Property	0	13,523.85	-	-	13,523.85	-	-	-	13,523.85
Factory Property	0.00%	32,342.28	-	-	32,342.28	-	-	-	32,342.28
Graden Decoration	0.00%	291.20	-	-	291.20	-	-	-	291.20
Total		81,921.03	-	-	81,921.03	-	-	-	81,921.03

For T. P. Kar & Co.
Chartered Accountant



Debasish Kar
Partner

For ATRAYEE PROPERTIES PVT. LTD.
ATRAYEE PROPERTIES PVT. LTD.
Sayontan Seth
Director
DIN : 06452155

Sayontan Seth
Director

Atrayee Seth
Director
Atrayee Seth
DIN : 07395285

Place: Kolkata,
Dated: 31 August 2023

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)

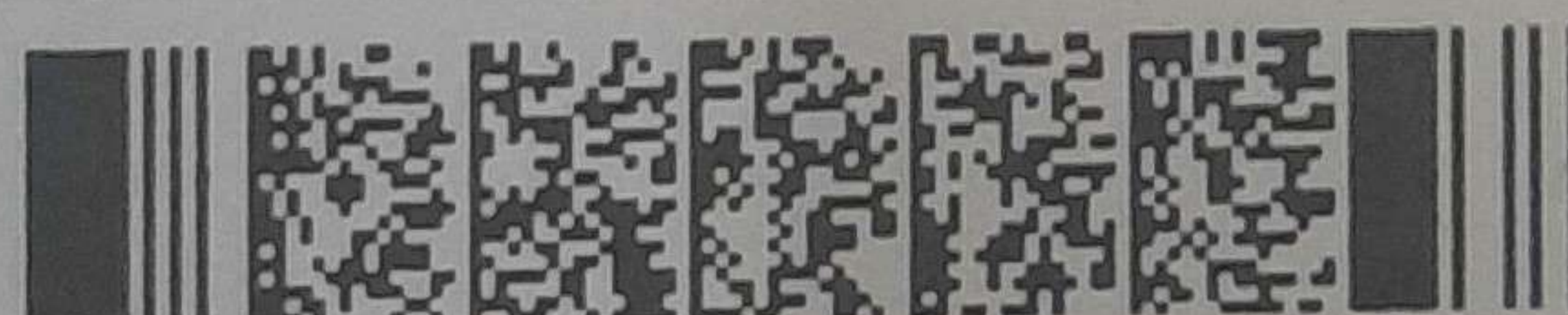
2021-22

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 u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	338233970130322
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,41,250
	Book Profit under MAT, where applicable	2	93,366
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	36,726
	Interest and Fee Payable	5	36,726
	Total tax, interest and Fee payable	6	39,497
	Taxes Paid	7	39,711
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 210	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+) Tax Payable / (-) Refundable (17-18)	19	0	

This return has been digitally signed by AN AYURVEDIC SOLOUTION PRIVATE in the capacity of Director having
PAN FEPPS8096A from IP address 10.1.82.90 on 13-Mar-2022 DSC SI.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



AANCS9664A06338233970130322e2fa7981b3d21249ec281019a5307ac14831d34c

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 accompanying financial statements of Atrayee Properties Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and the Statement of Cash Flow for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and the profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 Annexures 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.



- 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, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

Kolkata
22 October, 2021



For T P Kar & Co
Chartered Accountants
(Firm's Registration No. 307019E)

Debasish kar
Partner
(Membership No. 064604)
UDIN : 21064604AAAAFS8225

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Atrayee Properties Private Limited of even date)

i. In respect of the Company's fixed assets:

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

ii. In respect of the Company's inventory:

a) As it is service company, does not maintain any stock.

iii. According the information and explanations given to us, the Company has not granted any unsecured loans.

iv. In our opinion and according to the information and explanations given to us, compliance with the provisions of Sections 185 and 186 of the companies Act 2013 in respect of providing guaranty has been done by the Company. No loan has been granted or provide any security by the company during the year.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

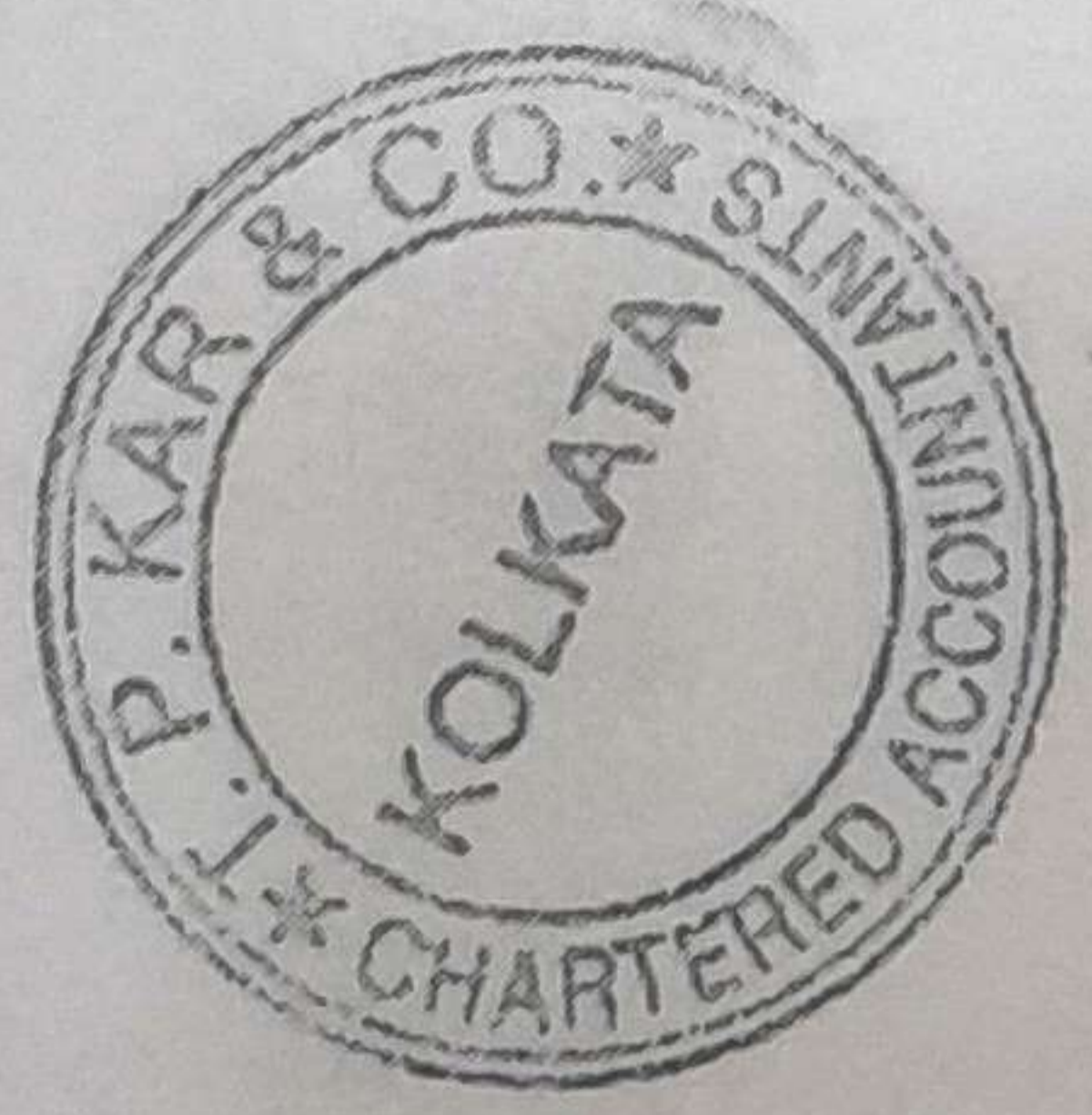
vii. According to the information and explanations given to us, in respect of statutory dues, no dues are accrued during the year.

viii. The company has not defaulted in repayment of loans or borrowing to a financial institution, bank.



- ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. As company is private company, the provisions of section 197 read with Schedule V to the Act is not applicable to the company and hence reporting under clause 3 (xi) of the Order is not applicable to the Company.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties.
- xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Kolkata
22 October ,2021



For T P Kar & Co
Chartered Accountants
(Firm's Registration No. 307019E)

[Signature]

Debasish kar
Partner
UDIN : 21064604AAAAFS8225

Balance Sheet as at 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. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,11,62,900.00	1,11,62,900.00
(b) Reserves and Surplus	2	3,74,551.87	3,57,135.66
(2) Current Liabilities			
(a) Short-term provisions	3	21,117.80	23,238.10
Total		1,15,58,569.67	1,15,43,273.76
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	4	81,92,103.30	81,92,103.30
(2) Current assets			
(a) Current investments	5	16,32,000.00	16,32,000.00
(c) Trade receivables		3,45,870.00	3,45,870.00
(d) Cash and cash equivalents	6	13,29,493.46	13,07,630.56
(f) Other current assets		59,102.91	65,669.90
Total		1,15,58,569.67	1,15,43,273.76

Signed in terms of our attached report of even date.

For T. P. Kar & Co.
Chartered Accountant

For ATRAYEE PROPERTIES PVT. LTD.



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

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
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Share Capital

SHARE HOLDER'S FUNDS : Authorized Capital

20,00,000 Equity Shares of Rs.10.00 each

1

2,00,00,000.00 2,00,00,000.00

SUBSCRIBED,ISSUED & PAID UP CAPITAL

11,16,290 Equity Shares of Rs. 10.00 Each

1,11,62,900.00 1,11,62,900.00

Shares held by Share Holder

Name of the Shareholder	No of Shares Held	Percentage of Holding
Aparna Basak	28,500	2.55
Birendranath Basak	35,000	3.14
Debasish Seth	24,895	2.23
Iva Konch	98,745	8.85
Sayanton Seth	3,66,650	32.85
Rakesh Basak	35,000	3.14
Sayanton Ayurvedic Solution Pvt L	5,00,000	44.79
Tapas Basak	27,500	2.46
	11,16,290	100

1,11,62,900.00 1,11,62,900.00

Reserves and Surplus

Net Profit / Loss Carried from Previous Year
Add: Net Profit during the Year

2

3,57,135.66 3,33,688.76
17,416.21 23,446.90

3,74,551.87 3,57,135.66

For T. P. Kar & Co.
Chartered Accountant

For ATRAYEE PROPERTIES PVT. LTD.



Debasish Kar

Debasish Kar

Sayontan Seth

Atrayee Seth

DIN : 06452155

DIN : 07395285

Place: Kolkata,
Dated: 22st October,2021

ATRAYEE PROPERTIES PVT. LTD.

Sayontan Seth

Director

ATRAYEE PROPERTIES PVT. LTD.

Atrayee Sethi

Director