

**ROY & PAL PROJECTS INDIA PRIVATE LIMITED**

Balance Sheet as at 31st March 2024

CIN - U45400WB2011PTC158039

(All amounts in Rupees, unless otherwise stated)

| Particulars                                        | Note No. | As at 31<br>March 2024 | As at 31<br>March 2023 |
|----------------------------------------------------|----------|------------------------|------------------------|
| <b>A EQUITY AND LIABILITIES</b>                    |          |                        |                        |
| <b>1 Shareholders' Funds</b>                       |          |                        |                        |
| (a) Share Capital                                  | 1        | 2,545,760              | 2,545,760              |
| (b) Reserves and Surplus                           | 2        | 8,808,817              | 8,318,244              |
| <b>2 Non- Current Liabilities</b>                  |          |                        |                        |
| (a) Deferred Tax Liabilities/(Assets)-Net          | 3        | -                      | 2,017                  |
| (b) Long Term Borrowings                           | 3A       | 3,076,649              | -                      |
| <b>3 Current Liabilities</b>                       |          |                        |                        |
| (a) Short -Term Borrowings                         | 4        | 14,627,763             | 4,561,713              |
| (b) Trade Payables                                 | 5        | 17,430,073             | 27,943,000             |
| (c) Other Current Liabilities                      | 6        | 98,565                 | 105,856                |
| (d) Short- Term Provisions                         |          |                        |                        |
| <b>TOTAL</b>                                       |          | <b>46,587,627</b>      | <b>43,476,590</b>      |
| <b>B ASSETS</b>                                    |          |                        |                        |
| <b>1 Non - Current Assets</b>                      |          |                        |                        |
| (a) Property, Plant and Equipment                  |          |                        |                        |
| (i) Tangible Assets                                | 7        | 2,663,845              | 35,158                 |
| (ii) Intangible Assets                             |          | -                      | -                      |
| (iii) Deferred Tax Liability                       | 3        | 210,042                | -                      |
| <b>2 Current Assets</b>                            |          |                        |                        |
| (a) Inventories                                    |          |                        |                        |
| (Construction - Work in Progress - Valued at Cost) |          | 22,666,638             | 14,161,238             |
| (b) Trade Receivables                              | 8        | -                      | -                      |
| (c) Cash and Cash Equivalents                      | 9        | 20,963,599             | 29,259,410             |
| (d) Short Term Loans & Advance                     | 10       | -                      | -                      |
| (e) Other Current Assets                           | 11       | 83,503                 | 20,784                 |
| <b>TOTAL</b>                                       |          | <b>46,587,627</b>      | <b>43,476,590</b>      |

The accompanying notes form an integral part of these Financial Statements.

In terms of our Report attached

Himansu Kumar Adhikari  
Chartered Accountant  
Membership No.-55706



UDIN -24055706BKEUAH9808  
Kolkata, 31st August, 2024

For and on behalf of Board of Directors

ROY & PAL PROJECTS INDIA PVT. LTD.  
Bipash Roy  
Director  
DIN : 03309663

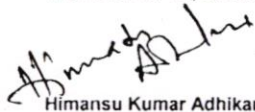
ROY & PAL PROJECTS INDIA PVT. LTD.  
Asim Pal  
Director  
DIN : 03229896

**ROY & PAL PROJECTS INDIA PRIVATE LIMITED**  
**Statement of Profit and Loss for the year ended 31st March 2024**  
CIN - U45400WB2011PTC158039  
(All amounts in Rupees, unless otherwise stated)

| Particulars                                                                                     | Note No. | Year Ended<br>31 March<br>2024 | Year Ended<br>31 March<br>2023 |
|-------------------------------------------------------------------------------------------------|----------|--------------------------------|--------------------------------|
| I. Revenue from Operations (Gross)                                                              | 12       | 23,525,000                     | 32,250,000                     |
| II. Other Income                                                                                | 13       | 446,722                        | 207,842                        |
| III. Total Revenue (I + II)                                                                     |          | <b>23,971,722</b>              | <b>32,457,842</b>              |
| IV. Expenditure :                                                                               |          |                                |                                |
| Cost of Construction                                                                            | 14       | 28,654,179                     | 31,136,400                     |
| Changes in Inventories                                                                          |          | (8,505,400)                    | (1,280,000)                    |
| Employee Benefit Expenses                                                                       | 15       | 1,158,000                      | 1,272,000                      |
| Finance Cost                                                                                    |          | -                              | -                              |
| Depreciation and amortization expenses                                                          | 16       | 1,305,313                      | 911                            |
| Other Expenses                                                                                  | 17       | 980,534                        | 921,391                        |
| Total expenses                                                                                  |          | <b>23,592,626</b>              | <b>32,050,702</b>              |
| V. Profit Before Tax (III - IV)                                                                 |          | <b>379,096</b>                 | <b>407,140</b>                 |
| VI. Tax expenses                                                                                |          |                                |                                |
| (1) Current tax                                                                                 |          | 98,565                         | 105,856                        |
| Less: Mat Credit Entitlement                                                                    |          |                                |                                |
| (2) Deferred tax                                                                                |          | 98,565<br>(210,042)            | 105,856<br>(5,522)             |
|                                                                                                 |          | (111,477)                      | 100,334                        |
| VII. Profit for the year (V-VI)                                                                 |          | <b>490,573</b>                 | <b>306,806</b>                 |
| VII. Earnings per equity share : [ Nominal Value per Share Rs 10/-<br>(Previous year Rs. 10/-)] |          |                                |                                |
| (1) Basic                                                                                       |          | 49.06                          | 30.68                          |
| (2) Diluted                                                                                     |          | 49.06                          | 30.68                          |

The accompanying notes form an integral part of these Financial Statements.

In terms of our Report attached

  
Himansu Kumar Adhikari  
Chartered Accountant  
Membership No.-55706



UDIN - 24055706BKEUAH9808  
Kolkata, 31st August, 2024

For and on behalf of Board of Directors

ROY & PAL PROJECTS INDIA PVT. LTD.

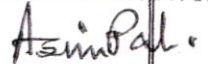
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