PART-I,FORM OF STATEMENT OF BALANCE SHEET AS ON 31.03.2024
P.A. DEVELOPERS PRIVATE LIMITED

PARTICULARS	NOTES.	Figure (000) CURRENT REPORTING PERIOD	Figure (000) PREVIOUS REPORTING PRIOD
1	2	3	4
		AMOUNT (RS.)	AMOUNT (RS.)
i. EQUITY & LIABILITIES			
1. SHAREHOLDER'S FUND			
(a) Share Capital	1.(a)	100	100
(b) Reserves & Surplus	1.(b)	(944)	(1,045)
2. NON-CURRENT LIABILITIES			
(a) Other Long Term Borrowings	2.(a)	4,960	4,960
3. CURRENT LIABILITIES			
(a) Other current Liabilities	3.(a)	5,541	3,462
(b) Short-term provisions	3.(b)	15	15
(c) Deffered Tax Liabilities (Net)	3.(c)	13	13
TOTAL		**9,685**	**7,505**
ii. ASSETS			
1.NON-CURRENT ASSETS			
(1) (a) Fixed assets			
(i) Tangible Assets	1.(a)	110	130
2.CURRENT ASSETS			
(a) Inventories	2.(a)	5,773	1,722
(b)Loan And Advances	2(b)	3,718	5,623
(c) Cash and cash equivalents	2.(c)	83	30
TOTAL		**9,685**	**7,505**
NOTES			

As per our report separately annexed.
A. TIWARY & CO.
Chartered Accountants

A. TIWARY & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

ANIL KUMAR TIWARY
PARTNER
Membership No.057635
FRN: 323043E

Date:-05/09/2024
Place:Kolkata
UDIN :24057635BKFKPS3889

PART-II,FORM OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2024

P.A. DEVELOPERS PRIVATE LIMITED

PARTICULARS	NOTES	Figure (000)	Figure (000)
		CURRENT REPORTING PERIOD	PREVIOUS REPORTING PRIOD
1	2	AMOUNT (RS.)	AMOUNT (RS.)
I.INCOME			
Revenue from operations.	I.	1,250.00	-
(a).Land Developmemt Fee		-	1,981.00
II. Total Revenue(I+II)		**1,250.00**	**1,981.00**
III. EXPENDITURE			
(a) Purchase of stock in trade	III,a.	-	1,081.00
(b) Changes in Inventories of finished goods	III,b.	275.56	(1,081.00)
(c) Employee Benefits expense	III,c.	16.00	91.00
(d) Finance costs	III.d.	1.28	1.67
(e) Depreciation and amortisation expense	1.(a)	19.43	22.86
(f) Other expenses	III,e.	836.48	1,654.28
Total expenses		**1,148.75**	**1,769.81**
IV.Profit before exceptional and extraordinary items and tax(III-IV)		101.25	211.19
V.Exceptional items			
VI. Profit before extraordinary items and tax (V-VI)		101.25	211.19
VII. Extraordinary Items.			
VIII. Profit before tax (VII-VIII)		**101.25**	**211.19**
IX. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
X. Profit(Loss) for the period from continuing operations(VII-VIII)		**101.25**	**211.19**
XI. Profit/(Loss) from Discontinuing operation		-	-
XII. Tax expense of discontinuing operation		-	-
XIII. Profit/(loss) from Discontinuing operations(after tax) operations(after tax)(XII-XIII)		-	-
XIV. Profit for the period after tax (XI+XIV-X)		**101.25**	**211.19**
XV. Earning per equity share:			
(1) Basic		0.01	0.02
(2) Diluted		0.01	0.02

NOTES TO ACCOUNTS

As per our report separately annexed.
A. TIWARY & CO.
Chartered Accountants

A. TIWARY & CO. KOLKATA CHARTERED ACCOUNTANTS

ANIL KUMAR TIWARY
PARTNER
Membership No.057635
FRN: 323043E

Date:-05/09/2024
Place: Kolkata
UDIN :24057635BKFKPS3889

P.A. DEVELOPERS PRIVATE LIMITED

ACCOUNTING YEAR : 1-04-2023 TO 31-03-2024

	Figure (000) Current Year	Figure (000) Previous Year
	Amount Rs.	Amount Rs.
1.SHARE HOLDER'S FUNDS		
AUTHORISED SHARE CAPITAL		
50,000 Equity Shares of Rs.10/- each	500.00	500.00
	500.00	500.00
(a).SHARE CAPITAL		
Share Issued,Subscribed and Paid-up		
(10000) Equity Shares of Rs.10/- each	100.00	100.00
	100.00	100.00

I) The company has only one class of issued shares i.e. Equity shares having par value of Rs 10/- per share. Each holder of equity Share is entitled to one vote per share and equal right for dividend. No preference and/or strictions on tribution of dividend and repayment of capital is attached to the above shares.

II) There is change in number of shares outstanding at the beginning and at the end of the reporting period and therefore reconciliation is as follows:-

	No of Share
Opening	10000
At the end of the year	10000

III) The company does not have any holding company or ultimate holding company and therefor, the question of holding share by holding company does not arise.

IV) Share holders holding more than 5% of the Equity Shares of the company as per details given below :-

Name of share holders		As on 31.03.2024		As on 31.03.2023	
		No. of shares held	% of holding	No. of shares held	% of holding
Anup Kumar Purkait		7250	72.50	7250	72.50
Swapan Naskar		2750	27.50	2750	27.50
		10000	100.00	100000	100.00

V) No shares have been reserved for issue under options and contracts / commitments for the sale of shares / disinvestments as at the Balance Sheet date.

(VI) No convertible securities have been issued by the company during the year.

(VII) No calls are unpaid by any Director and Officer of the Company during the year.

(VIII) There are no forfeited shares.

	Current Year	Previous Year
(b) RESERVES & SURPLUS		
i. Opening balance	(1,045.31)	(1,256.50)
ii. Profit during the year	101.25	211.19
	(944.06)	(1,045.31)
2. NON-CURRENT LIABILITIES		
(a) OTHER LONG TERM LIABILITIES		
Loan From Director	4,960.00	4,960.00
	4,960.00	4,960.00
3.CURRENT LIABILITIES		
(a) OTHER CURRENT LIABILITIES		
(i) Other payables		
Audit fee payable	23.60	15.00
Advance for land	2,478.00	2,478.00
Rajat Saha	819.00	819.00
Consultancy Charges payable	60.00	30.00
Customer	1,350.00	
Liabilty for exp	690.00	
Remuneration Payable	120.00	120.00
	5,540.60	3,462.00
(b) SHORT-TERM PROVISION		
(i) Provision for employee benefits		
(ii) Others		
Opening Provision For Tax	14.83	14.83
Provision For Tax	-	-
	14.83	14.83

A. TIWARY & CO. KOLKATA CHARTERED ACCOUNTANTS

(c) DEFERRED TAX LIABILITIES (NET)

Previous Year	13.32	13.32
Current Year	-	-
	13.32	**13.32**

ASSETS

1.(a)FIXED ASSETS

TANGIBLE ASSETS

PARTICULARS	W.D.V AS ON 01.04.2023	DURING THE YEAR	DURING THE YEAR		PROVIDED FOR THE YEAR	W.D.V AS ON 31.03.2024
Motor Car	129.52	-	-	129.52	19.43	110.09
TOTAL	**129.52**	**-**	**-**	**129.52**	**19.43**	**110.09**

2. CURRENT ASSETS

(a) INVENTORIES

(i) Stock in trade	1,446.69	1,722.25
(ii) Work in progress	4,326.24	
	5,772.93	**1,722.25**

(b) LOAN AND ADVANCES

(i) Anup Purkait	(1,432.89)	(19.89)
(ii) Mithu Purkait	750.02	500.02
(iii) Presido Land Developers Pvt. Ltd.	6,566.44	6,682.14
(iv) Rupam Enterprises	(1,488.80)	(1,538.80)
(v) Swapan Naskar	(1,240.00)	
(vi) Champa Naskar	250.00	
(vii) Duties & Taxes	32.58	
(viii) Advance Recd	280.93	
	3,718.28	**5,623.47**

(c) CASH & CASH EQUIVALENT

(i) Balance with banks		
State Bank of India	68.66	2.14
(ii) Cash in hand	14.73	27.47
	83.39	**29.60**

A. TIWARY & CO. KOLKATA CHARTERED ACCOUNTANTS

P.A. DEVELOPERS PRIVATE LIMITED
ACCOUNTING YEAR : 1-04-2023 TO 31-03-2024

	Figure (000) Current Year	Figure (000) Previous year
I. Revenue from operation		
Sales	1,250.00	
	1,250.00	**-**
III. EXPENSES		
(a) PURCHASES		
Purchases	-	1,081.00
	-	**1,081.00**
(b) CHANGES IN INVENTORIES OF FINISHED GOODS		
OPENING STOCK	1,722.25	641.25
LESS : CLOSING STOCK	1,446.69	1,722.25
	275.56	**(1,081.00)**
(c) EMPLOYEES BENEFIT EXPENSE		
Salary	16.00	91.00
	16.00	**91.00**
(d) FINANCIAL COST		
Bank charges	1.28	1.67
	1.28	**1.67**
(e) OTHER EXPENSE		
Electricity charges	-	19.06
Tea & tiffin exp	3.85	-
Motor Car Expenses	36.58	36.50
Auditor's remuneration	23.60	15.00
Consultancy	30.00	30.00
Directors remuneration	600.00	600.00
Office exp	0.61	-
Insurance	-	11.42
Printing & Stationery	3.23	1.26
Rent	90.00	90.00
General Expenses	9.81	28.55
Legal Expenses	33.00	-
Telephone Expenses	4.70	7.08
Land Development Exp	-	810.02
Subscription	1.10	
Travelling Expenses	-	5.39
	836.48	**1,654.28**

A. TIWARY & CO. KOLKATA CHARTERED ACCOUNTANTS