

A. BHATTACHARJEE & CO.

Chartered Accountants
4, Kiran Shankar Roy Road,
Kolkata-700001 (West Bengal)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
BAJRANGBALI MARKETING PRIVATE LIMITED

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the attached standalone Financial Statements of **BAJRANGBALI MARKETING PRIVATE LIMITED** which comprise the Balance sheet as at 31st March 2023 and the Statement of Profit & 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 ('Act') 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, 2023 and its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules there under 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company.



Information other than the financial statements and auditors' 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 Board's Report including Annexure to Board's Report, Business Responsibility Report 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if 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 Responsibility for the standalone Financial Statements

The Company's board of directors are 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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 also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the standalone 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 statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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.

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. The Provisions of the Companies (Auditor's Report) Order, 2020 ("the order"), issued by the Central government of India in terms of sub-section(11) of Section 143 of the Companies Act, 2013 is not applicable to company, since it is small Company as defined u/s 2(85) of Companies Act, 2013.
2. As required by Section 143(3) of Act, 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, the statement of profit and loss, dealt with by this report are in agreement with the 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 Companies (Indian Accounting Standards) Rules, 2015 as amended.
 - e) On the basis of the written representations received from the directors of the Company as on 31st March, 2023 taken on record by the Board of Directors of the Company, none of the directors of the company is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - g) Being a Private Limited Company, provisions of Section 197 is not applicable to the company. Hence reporting under this clause is not applicable. Accordingly, reporting in accordance with requirement of provisions of section 197(16) of the Act is not applicable on the Company.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - I. There were no pending litigations which would impact the financial position of the Company.
 - II. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - IV. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

V. No dividend has been declared or paid during the year by the company.

For A BHATTACHARJEE & CO

~~PALACE~~ PALACE: KOLKATA

DATE: 1ST September 2023

UDIN : 23050714BGGYWOOD 2039

CHARTERED ACCOUNTANTS
FIRM REGN NO (333268E)



CA AMIT BHATTACHARJEE
PROPRIETOR
(Membership No. 050714)

Balance Sheet As On 31st March, 2023

Rs. In 000's

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
A EQUITY AND LIABILITIES			
1 Shareholders' funds:			
(a) Share capital	1	256.00	256.00
(b) Reserves and surplus	2	2911.39	1470.91
(b) Money Received against share warrants			
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings	3	6695.95	9837.29
(b) Deferred tax liabilities (net)			
(c) Other Long Term Liabilities	4	-	4100.00
(d) Long term provision			
4 Current liabilities			
(a) Short Term Borrowings			
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	5	150.00	1083.00
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	6	3227.79	480.00
(d) Short-term provisions	7	1313.67	96.42
TOTAL		14554.80	17323.62
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments			
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments			
(b) Inventories	16	11865.49	17022.16
(c) Trade receivables	8	1888.28	-
(d) Cash and cash equivalents	9	630.93	301.47
(e) Short-term loans and advances			
(f) Other Current Assets	10	170.10	-
TOTAL		14554.80	17323.62

This is the Balance Sheet referred to in our report of even date. See accompanying notes forming part of the financial statements. The notes are an integral part of these financial Statements.

FOR A BHATTACHARYYA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REG NO 333268E

CA. AMIT BHATTACHARJEE
 PARTNER
 M NO-050714
 DATE: 1st September 2023
 UDIN:



For BAJRANGBALI MARKETING PRIVATE LIMITED

BAJRANGBALI MARKETING PVT. LTD. BAJRANGBALI MARKETING PVT. LTD.

Narendra Agarwal
 NARENDRA AGARWAL
 (DIRECTOR)
 DIRECTOR DIN : 02031028

Navin Agarwal
 NAVIN AGARWALA
 (DIRECTOR)
 DIN : 02804886

BAJRANGBALI MARKETING PRIVATE LIMITED

KELSONS COMPLEX, 1ST FLOOR, UJJIBAN BANK BUILDING SEVOKE ROAD, SILIGURI DARJEELING WB 734001

CIN :U52399WB2007PTC120938

Statement of profit & loss account for the year ended 31st March, 2023

Rs. In 000's

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I Revenue from operations (net of all duties)	11	17010.00	-
II Other Income	12	480.00	194.50
III Total Income (I+II)		17490.00	194.50
IV Expenses			
(a) Cost of materials consumed			
(b) Purchase of Stock in Trade	13	1970.90	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14	5156.67	-
(d) Employee benefits expenses	15	4980.00	480.00
(e) Finance costs	16	414.27	-
(f) Depreciation and amortisation expenses			
(g) Other expenses	17	3122.01	0.37
Total Expenses		15643.85	480.37
V Profit before exceptional and extraordinary item and tax		1846.15	-285.87
VI Exceptional Items			
VII Profit before extraordinary item and tax		1846.15	-285.87
VIII Extraordinary Items			
IX Profit before Tax		1846.15	-285.87
X Tax Expense:			
(a) Current tax expense		405.67	-
(b) Deferred tax			
XI Profit / (Loss) for the period from continuing operations		1440.48	-285.87
XII Profit / (Loss) from discontinuing operations			
XIII Tax from discontinuing operations			
XIV Profit/ (Loss) from discontinuing operations			
XV Profit/ (Loss) for the Period		1440.48	-285.87
XVI Earning per equity share:			
(1) Basic			
(2) Diluted			

This is the Profit & Loss referred to in our report of even date. See accompanying notes forming part of the financial statements. The notes are an integral part of these financial Statements.

DR A BHATTACHARJEE & CO.
CHARTERED ACCOUNTANTS
IRM REG.NO :- 333268F

AMIT BHATTACHARJEE
PARTNER
CIN :- 050714
DATE: 1st September 2023
DIN:



FOR BAJRANGBALI MARKETING PRIVATE LIMITED

BAJRANGBALI MARKETING PVT. LTD.

BAJRANGBALI MARKETING PVT. LTD.

Narendra Agarwal
NARENDRA AGARWAL
DIRECTOR (DIRECTOR)
DIN : 02031028

Navin Agarwal
NAVIN AGARWALA
(DIRECTOR)
DIN : 02804886

BAJRANGBALI MARKETING PRIVATE LIMITED

CIN : U52399WB2007PTC120938

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL.

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares	Rs. In 000's	Number of shares	Rs. In 000's
(a) Authorised 30,000 Equity shares of Rs.10/- each with voting rights	30,000.00	300.00	30,000.00	300.00
(b) Issued, Subscribed and Paid up 25,600 Equity shares of Rs.10/- each with voting rights	30,000.00	300.00	30,000.00	300.00
Tigerhill Sales Pvt Ltd	3,496.00	34.96	3,496.00	34.96
Highlife Vintrade Pvt Ltd	22,104.00	221.04	22,104.00	221.04
Total	25,600.00	256.00	25,600.00	256.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Tigerhill Sales Pvt Ltd	3,496.00	13.66	10	34,960.00
Highlife Vintrade Pvt Ltd	22,104.00	86.34	10	2,21,040.00
TOTAL	25,600.00	100.00		2,56,000.00

The reconciliation of the number of shares outstanding is set below:

Particulars	As at 31st March, 2023	As at 31st March, 2022
	No. of shares	No. of shares
Equity Shares at the beginning of the year	25,600.00	25,600.00
Equity Shares issued during the year	-	-
Equity Shares bought back during the year	-	-
Equity Shares at the end of the year	25,600.00	25,600.00

Terms/Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential payments. The distribution will be in proportion to the number of equity shares held by the shareholders.

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
NIL				
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
NIL				

BAJRANGBALI MARKETING PVT. LTD.

Nandhu Aganval
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Nandhu Aganval
DIRECTOR



BAJRANGBALI MARKETING PRIVATE LIMITED		
CIN :U52399WB2007PTC120938		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
Note 2 RESERVES AND SURPLUS		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
(A) Surplus / (Deficit) in Statement of Profit and Loss		
Share Premium	1794.00	1794.00
Opening balance	-323.09	-37.21
Add: Profit / (Loss) for the year	1440.48	-285.87
Less:- Appropriation		
Closing balance	2911.39	1470.91
Note 3 LONG TERM BORROWINGS		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
UNSECURED LOANS		
<u>Loan from Bodies Corporate:</u>		
Fidus Finance Private Limited	-	155.05
Kanchenjunga Paper Products Pvt Ltd	6695.95	-
<u>Loan from other than Bodies Corporate:</u>		
Narendra Agarwal	-	64.80
PK Agarwal	-	64.80
Rumtek Developers Pvt Ltd	-	9552.64
Total	6695.95	9837.29
Note 4 OTHER LONG TERM LIABILITIES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
Amita Enterprise (Advance for Land)	-	1100.00
Anand Goyal	-	3000.00
Total	0.00	4100.00
Note 6 OTHER CURRENT LIABILITIES		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
Salary Payable	1543.00	480.00
Director Remuneration Payable	1200.00	-
Commission Expenses Payable	484.79	-
	3227.79	480.00
Note 7 SHORT TERM PROVISIONS		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
(a) Provision - for Tax		
Income Tax Payable	405.67	0.00
(b) Provision - Others		
TDS Payable	900.00	88.42
Statutory Audit Fees Payable	8.00	8.00
Total	1313.67	96.42

BAJRANGBALI MARKETING PVT. LTD.

Navin Agarwal
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Navin Agarwal
DIRECTOR



BAJRANGBALI MARKETING PRIVATE LIMITED

CIN :U52399WB2007PTC120938

Note 9 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
A) Cash In Hand	595.39	278.09
B) Bank Balance Punjab National Bank	35.54	23.38
Total	630.93	301.47

Note 10 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
TDS Receivable	170.10	0.00
	170.10	0.00

BAJRANGBALI MARKETING PVT. LTD.

Nandhu Agarwal
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Nandhu Agarwal
DIRECTOR



BAJRANGBALI MARKETING PRIVATE LIMITED

CIN :U52399WB2007PTC120938

Note 11 REVENUE FROM OPERATIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
Sale of Land	17010.00	
	17010.00	0.00

Note 12 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Other Income		
Rent	480.00	194.50
Total	480.00	194.50

Note 13 PURCHASES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
Building Material Purchased	1970.90	0.00
	1970.90	0.00

Note 14 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Rs. In 000's	Rs. In 000's
Salaries and wages	3480.00	480.00
Director Remuneration	1500.00	-
	4980.00	480.00

Note 15 FINANCE COST

Particulars	Figures for the	Figures for the
	INR	INR
Interest on Unsecured loan	414.27	
Total	414.27	0.00

Note 16 CHANGE IN INVENTORIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	INR	INR
Inventories at the end of the year:		
Finished goods	11865.49	17022.16
	11865.49	17022.16
Inventories at the beginning of the year:		
Finished goods	17022.16	17022.16
	17022.16	17022.16
Net (increase) / decrease	5156.67	0.00

BAJRANGBALI MARKETING PVT. LTD.

Namini Agarwal
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Nandini Agarwal
DIRECTOR



Note 17 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	INR	INR
Direct Expenses		
Labour Charges	1030.00	-
Stamp Duty & Registration Expenses	1121.69	-
Khazna Expenses	10.19	-
Gate Expenses	70.00	-
	2231.89	
Indirect Expenses		
Accounting Charges	240.00	-
Commission Expenses	510.30	-
Professional Fees	26.00	-
Rent Expenses	97.50	-
Bank Charges	3.60	0.37
ROC Fees	4.70	-
Round off	0.03	0.00
Auditors Remuneration		
Statutory Audit Fees	8.00	-
	890.13	
Total	3122.01	0.37

BAJRANGBALI MARKETING PVT. LTD.

Nandini Agawal
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Nandini Agawal
DIRECTOR



BAJRANGBALI MARKETING PRIVATE LIMITED

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0.00	0.00	0.00	0.00	
Others	150.00		0.00	0.00	150.00
Dispute dues-MSME	0.00	0.00	0.00	0.00	0.00
Dispute dues Others	0.00	0.00	0.00	0.00	0.00
Total					150.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0.00	0.00	0.00	0.00	0.00
Others	0.00	1083.00	0.00	0.00	1083.00
Dispute dues-MSME	0.00	0.00	0.00	0.00	0.00
Dispute dues	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00
Total					1083.00

Note 8 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	1888.28	0.00	0.00	0.00	0.00	1888.28
Undisputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Others						0.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables-Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Others						0.00

BAJRANGBALI MARKETING PVT. LTD.

Nani Agmal
DIRECTOR

BAJRANGBALI MARKETING PVT. LTD.

Nandee Agmal
DIRECTOR



BAJRANGBALI MARKETING PRIVATE LIMITED

CIN: U52399W/2007/PTU/120938

S.No.	Ratio	Formula	Particulars Numerator	Denominator	31-Mar-22		Ratio as on 31-Mar-22	Ratio as on 31-Mar-21	Variation	Reason (if variation is more than 25%)
					Numerator	Denominator				
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liabilities + Current tax (Liabilities) + Contract Liabilities + Provisions + Other Current Liability	14354.80	4691.46	17323.62	1659.42	9.10	10.44 (7.34)
(b)	Debt-Equity Ratio	Debt / Equity	Debt = long term borrowing + Short-term borrowings	Equity = Share capital + Reserve and Surplus	6695.95	3167.39	9837.29	1726.91	2.11	5.70 (3.58)
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income = Net profit after taxes + Non-cash operating expenses + finance cost	Debt Service = Interest & Lease Payments + Principal Repayments	1854.75	0.00	-285.87	0.00	#DIV/0!	#DIV/0!
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income = Net Profit after taxes - Preference Dividend	Shareholder's Equity	1440.48	3167.39	-285.87	1726.91	0.45	(0.17) 0.62
(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	-5156.67	14403.82	17022.16	16067.80	(0.36)	1.06
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	0.00	944.14	0.00	0.00	#DIV/0!	#DIV/0!
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	0.00	75.00	0.00	541.50	-	-
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital = Average of Current assets - Current liabilities	17490.00	9863.34	194.50	15664.20	1.77	0.01 1.76
(i)	Net Profit Ratio	Net Profit / Net Sales	Net Profit	Net Sales	1440.48	0.00	-285.87	0.00	#DIV/0!	#DIV/0!
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Earnings before interest and taxes	Capital Employed = Total Assets - Current Liability	1848.15	9863.34	-285.87	15664.20	0.19	(0.02) 0.21
(k)	Return on Investment	Net Profit / Net Investment	Net Profit	Net Investment = Net Equity	1440.48	3167.39	-285.87	1726.91	0.45	(0.17) 0.62



BAJRANGBALI MARKETING PRIVATE LIMITED

CIN : U52399WB2007PTC120938

SIGNIFICANT ACCOUNTING POLICIES

1 GENERAL INFORMATION

Bajrangbali Marketing Private Limited (the company) is a private company domiciled and incorporated under the provision of Companies Act, 2013 on December 11, 2017. The Company registered office is and principal place of business is Kelsons Complex, 1st Floor, Ujjiban Bank Building, Sevoke Road, Darjeeling, Siliguri, West Bengal-734001. The financial statements for the year ended March 31, 2023 were approved by the Board of Directors on 1st September 2023.

2 BASIS OF PREPARATION AND PRESENTATION

2.1 Statement of Compliance

The standalone financial statements have been prepared in accordance with the Accounting Standards ('AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act and the Companies Act, 1956 to the extent relevant.

2.2 Basis of measurement

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting to comply in all material aspects with the applicable accounting principles in India.

2.3 Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

3 SIGNIFICANT ACCOUNTING POLICIES

3.1 Revenue recognition

Revenue is recognised upon transfer of control of promised products or services to customers for an amount that reflects the Revenue from sale of goods is recognised when control of goods are transferred to the buyer which is generally on dispatch for Revenue from providing services is recognised in the accounting period in which services are rendered. Revenue from service interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss account.

3.2 Borrowing costs

Borrowing costs directly attributable to the acquisition, /construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in the Statement of profit and loss in the period in which they are incurred.

3.3 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted by the end of the reporting period.

3.4 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition. Costs of inventories are determined on a moving weighted average. Finished goods and work-in-progress include appropriate proportion of overheads. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

3.5 Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

3.6 Earning Per share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year/period. Diluted earnings per share is computed by dividing the profit after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



4 **TITLE DEEDS OF IMMOVABLE PROPERTIES NOT HELD IN NAME OF THE COMPANY**

The Company has not held any immovable property which is not in the name of the company.

5 **PROPERTY, PLANT & EQUIPMENT (PPE)/ INTANGIBLE ASSETS:**

Revaluation Change > =10% of net carrying value

The Company does not have any such assets during the year.

6 **ASSETS UNDER LEASE SHALL BE DISCLOSED SEPARATELY UNDER EACH CLASS**

The company does not have any leased assets

7 **DISCLOSURE REQUIREMENTS IN CASE OF BORROWINGS FROM BANKS OR FI**

The company does have any borrowing from Banks or FI

8 **RELATIONSHIP WITH STRUCK OFF COMPANIES**

The company has no such transaction with any struck off company during the year

9 **CHARGES OR SATISFACTION YET TO BE REGISTERED**

The Company does not have charge pending with the Registrar of Companies.

10 **WHERE LOANS OR ADVANCES IN THE NATURE OF LOANS ARE GRANTED TO PROMOTERS, DIRECTORS, KMPs AND THE RELATED PARTIES (AS DEFINED UNDER COMPANIES ACT, 2013,) EITHER SEVERALLY OR JOINTLY WITH ANY OTHER PERSON, THAT ARE:**

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Body Corporate	66,95,951.00	100%

11 **RELATED PARTY DISCLOSURES**

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below

(i) List of related parties where control exists and related parties with whom transactions have been taken place and relationships.

SL.NO	Name	Relationship	Nature of Transaction	Amount
1	Narendra Agarwal	Director	Remuneration	15,00,000.00
2	Rumtek Developers Private Limited	Common Director	Repayment of loan	95,52,637.00
2	Narendra Agarwal	Director	Repayment of loan	64,800.00

12 **SEGMENTAL INFORMATION**

The Company's primary business segment is reflected based on principal business activities carried on by the Company. The company operates in the domestic market only. Considering the nature of Company's business and operations and based on the information with the management no further disclosures are required in respect of reportable segments, under Accounting Standard 17 (AS 17) - "Segment Reporting", other than those already provided in the financial statements.

13 **FOREIGN CURRENCY EXPOSURES**

The Company does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged

14 **CONTINGENT LIABILITIES & COMMITMENTS**

There is no contingent liability to be reported as at March 31, 2023 (March 31, 2022: Nil)

As per the best estimate of the management, no provision is required to be made as per Accounting Standard - 29, Provisions, Contingent Liabilities and Contingent Assets, as notified under the Companies (Accounting Standards) Rules, 2006, as amended, in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation.

