

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2022-23

PAN	AAHCA1189Q		
Name	AATREYEE NIRMAN PRIVATE LIMITED		
Address	9/12 , MERCANTILE BUILDING, BLOCK-C, 3RD FLOOR , LAL BAZAR STREET , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700001		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	750005321261022

		1	0
Taxable Income & Tax details	Current Year business loss, if any		
	Total Income		42,88,655
	Book Profit under MAT, where applicable	2	44,61,558
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	11,15,051
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	11,15,051
	Taxes Paid	7	13,17,536
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 2,02,490	
Accreted Income & Tax Detail	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

Return has been digitally signed by SOHAM ROY in the capacity of Director having PAN BJEP8850F from IP address 157.40.68.188 on 26-Oct-2022

DSC SI. No. & Issuer 5520000 & 21408210CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAHCA1189Q067500053212610222A8E983102BEA2B775B293881ACA7FB0ACEDFA60

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NARAYAN AGARWAL & COMPANY

Chartered Accountants

East India Building, 4th Floor, Room No-4,
8, Madan Street, Kolkata-700072 (W.B.)
Telephone No. - 033 2212 4078
E-mail : ca.pannalal@gmail.com



Independent Auditor's Report

TO THE MEMBERS OF
AATREYEE NIRMAN PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of AATREYEE NIRMAN PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2022 and the Statement of Profit and Loss for the year then ended, and 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- b) in the case of the Statement of Profit and Loss Account for the period ended 31st March 2022;

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("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 in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

Report on the other Legal and regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, We give in the Annexure statement on the matters specified in paragraph 3 & 4 of the order.
2. As required by section 143(3) of the 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 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 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 written representations received from the directors as on 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. No amount is required to be transferred to the Investor Education and Protection Fund by the Company as on 31 March, 2022.

Place : Kolkata

Date : 06/09/2022



For Narayan Agarwal & Company
Chartered Accountants

Rishav Churiwal

RISHAV CHURIWAL

(Partner)

Membership No.: 304176

(Firm Registration No. 326527E)

UDIN-22304176AXRVOE7764

AATREYEE NIRMAN PRIVATE LIMITED

Mrecontile Building, 9/12 Lal Bazar Street, Block-C, 3rd Floor Kolkata 700001

CIN: U45400WB2007PTC116218

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	36	36
(b) Reserves and surplus	3	642	610
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-Term Borrowings	4	241	642
(b) Deferred tax liabilities (net)		1	0
4 Current liabilities			
(a) Short Term Borrowings	5	-	3
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	6	870	593
Other current liabilities	7	630	526
(c) Short Term provision	8	13	9
TOTAL		2,434	2,419
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment & Intangible Asset			
(i) Property, Plant and Equipment		67	25
2 Current assets			
(a) Current Investments			
(b) Inventories	9	1,542	1,542
(c) Trade receivables	10	2	2
(d) Cash & Cash Equivalents	11	40	66
(e) Short Term Loans & Advances	12	711	736
(f) Other Current Assets	13	71	48
TOTAL		2,434	2,419

See accompanying notes forming part of the financial statements

For Charan Agarwal & Co.
Chartered Accountants

Rishav Churiwal

CA Rishav Churiwal
Partner
Membership No. 304176
Firm Registration No. 326527E
Place: Kolkata
Date:
UDIN :



AATREYEE NIRMAN PRIVATE LIMITED

For Aatreyee Nirman Pvt. Ltd.

Soham Roy Director
Ria Das Director

SOHAM ROY
(DIRECTOR)

RIA DAS
(DIRECTOR)

DIN: 08173901

DIN: 09309286

AATREYEE NIRMAN PRIVATE LIMITED

Mrecontile Building, 9/12 Lal Bazar Street, Block-C, 3rd Floor Kolkata 700001

CIN: U45400WB2007PTC116218

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(Figures in lakhs)				
	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
I	Revenue from operations	13	1,920.14	1,675.48
II	Other Income	14	2.03	0.07
III	Total Income (I+II)		1,922.17	1,675.55
IV	Expenses			
	Cost of Material Consumed	15	1,369.52	1,182.83
	Purchase of Stock			
	Depreciation	16	5.52	4.89
	Operating Expenses	17	-	-
	Changes in inventory of WIP	18	-	2.36
	Employee Benefit Expenses			-
	Financial costs	19	4.71	12.03
	Other Expenses	20	497.81	440.83
	Total Expenses		1,877.55	1,642.93
V	Profit before exceptional and extraordinary item and tax		44.62	32.62
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax		44.62	32.62
VIII	Extraordinary Items		-	-
IX	Profit before Tax		44.62	32.62
X	Tax Expense:			
	(a) Current tax expense		11.60	9.03
	(b) Deferred tax		0.71	(0.16)
XI	Profit / (Loss) for the period from continuing operations			-
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	Profit / (Loss) for the Period		32.31	23.74
XVI	Earning per equity share:			
	(1) Basic		8.99	6.61
	(2) Diluted		8.99	6.61

In terms of our report attached.

For Narayan Agarwal & Co.

Chartered Accountants

Rishav Churiwal

CA Rishav Churiwal

Partner

Membership No. 304176

Firm Registration No. 326527E

Place: Kolkata

Date:

UDIN :



FOR AATREYEE NIRMAN PRIVATE LIMITED

For Aatreyee Nirman Pvt. Ltd.

Soham Roy

Director

SOHAM ROY
(DIRECTOR)

DIN: 08173901

Ria Das

Director

RIA DAS
(DIRECTOR)

DIN: 09309286

AATREYEE NIRMAN PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note : 2 - 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.	Number of shares	Rs.
(a) Authorised 700000 Equity shares of Rs.10/- each with voting rights	700,000	70.00	700,000	70.00
	700,000.00	70.00	700,000	70.00
(b) Issued, Subscribed and Paid up 700000 Equity shares of Rs.10 each with voting rights	359,250	35.93	359,250	35.93
Total	359,250.00	35.93	359,250	35.93

List of Shareholders holding more than 5% share capital

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	No. of Shares	%	No. of Shares	%
Indrajit Roy	62,500	17.40%	62,500	17.40%
Jayati Roy	75,000	20.88%	75,000	20.88%
Debdutta Roy	108,625.00	30.24%	108,625.00	30.24%
Soham Roy	113,125.00	31.49%	113,125.00	31.49%
TOTAL	359,250	100.01%	359,250.00	100.01%

NOTE-1A. SHARES HELD BY PROMOTORS

Sr No.	Promotor's Name	Current Reporting Period		
		No of shares	% of total shares	% Change during the year
1	Indrajit Roy	62,500	17.40%	0
2	Jayati Roy	75,000	20.88%	0
3	Debdutta Roy	108,625.00	30.24%	0
4	Soham Roy	113,125.00	31.49%	0

Sr No.	Promotor's Name	Previous reporting Period		
		No of shares	% of total shares	% Change during the year
1	Indrajit Roy	62,500	17.40%	0
2	Jayati Roy	75,000	20.88%	0
3	Debdutta Roy	108,625.00	30.24%	0
4	Soham Roy	113,125.00	31.49%	0

NOTE-1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
700,000	0	0	0	700,000

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
700,000	0	0	0	700,000

In terms of our report attached.
For Narayan Agarwal & Co.
Chartered Accountants

Rishav Churiwal
CA Rishav Churiwal
Partner

Membership No. 304176
Firm Registration No. 326527E
Place: Kolkata
Date:
UDIN :



For Aatreyee Nirman Pvt. Ltd.
FOR AATREYEE NIRMAN PRIVATE LIMITED

Soham Roy
Director
SOHAM ROY
(DIRECTOR)

Ria Das
Director
RIA DAS
(DIRECTOR)

DIN: 08173901

DIN: 09309286

AATREYEE NIRMAN PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note : 3 - Reserves & Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities Premium Account		
Opening Balance	447.08	447.08
	447.08	447.08
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	162.77	139.03
Add: Profit / (Loss) for the year	32.31	23.74
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	195.08	162.77
Total	642.15	609.84

Note : 4 Long Term Borrowing

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Secured Loan		
Car Loan	22.15	25.07
Unsecured Loan		
Loan & Advances From related parties	194.75	173.66
Loan & Advances From Others	24.01	443.41
TOTAL	240.90	642.13

Note: 5 Short Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loan From Others	-	3.22
Total	-	3.22

Note : 6 Trade payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Sundry Creditor	870.42	592.25
Audit fees Payable	-	0.30
TOTAL	870.42	592.54

Note : 7 - Other current liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Short term advances	203.40	227.67
TDS Payable	8.15	9.36
Service Tax Payable	(2.25)	(2.25)
Other Statutory Liability	(3.21)	(2.23)
Flat advance	408.37	285.56
Registration charges payable	-	3.71
Salary Payable	1.74	1.59
Other Current Liability	14.07	2.49
Total	630.27	525.90

Note : 8 Short Term Provision

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Provision For Taxation	13.28	9.03
Total	13.28	9.03

For Narayan Agarwal & Co.
Chartered Accountants

Rishav Churiwal
CA Rishav Churiwal
Partner
Membership No. 304176
Firm Registration No. 326527E
Place: Kolkata
Date:
UDIN :



For AATREYEE NIRMAN PRIVATE LIMITED
For Aatreyee Nirman Pvt. Ltd.

Soham Roy
SOHAM ROY
(DIRECTOR)

DIN: 08173901

Ria Das
RIA DAS
(DIRECTOR)
Director

DIN: 09309286

Depreciation as per Companies Act, 2013

(Amount in Lakhs)

Sl. No.	Description of fixed asset	GROSS BLOCK				DEPRECIATION		NET BLOCK	
		As at 01-04-2021	Addition during the year	Deletion during the year	As at 31-03-2022	Amount	As at 31-03-2022	As at 31-03-2022	As at 31-03-2021
1	Computer	0.774770	-	-	0.774770	0.751530	0.751530	0.023240	0.023240
2	Car	30.866220	48.149480	-	79.015700	6.108938	5.522457	11.631395	67.384305
Total		31.640990	48.149480	-	79.790470	6.860468	5.522457	12.382925	67.407545
									24.780522

24.757282

552245.7139

Depreciation as per IT Act, 1961

Sl. No.	Description of fixed asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 01-04-2021	Addition during the year	Deletion during the year	As at 31-03-2022	As at 01-04-2021	Rate of Depreciation	Amount of Depreciation	As at 31-03-2022	As at 31-03-2022	As at 31-03-2021
1	Plant & Machinery	30.866220	48.149480	-	79.015700	6.597657	15.000000	8.241144	14.838801	64.176900	24.268564
Total		30.866220	48.149480	-	79.015700	6.597657	15.000000	8.241144	14.838801	64.176900	24.268564



For Aatreyee Nirman Pvt. Ltd.

Director

Director

Saham

Rishab

AATREYEE NIRMAN PRIVATE LIMITED

Note: 13 Revenue from Operations

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sales	1,920.14	1,675.48
Total	1,920.14	1,675.48

Note: 14 Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest Received		0.03
miscellaneous income	0.04	0.04
Profit on car sale	1.99	
Total	2.03	0.07

Note: 15 Cost of Material Consumed

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Construction Expenses	1,263.80	1,057.99
Professional Fees	3.65	9.88
Security service charges		17.33
Legal expenses	28.53	6.87
contractual labour charges	73.54	60.71
electricity and transformer Expenses		30.05
Total	1,369.52	1,182.83

Note: 16 Operating Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
	-	-

Note: 17 Changes in Inventory of Finished Goods : Stock in Trade And WIP

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening Stock:		
Raw Material		
Work in Progress	1,541.66	1544.02038
Finished Goods		
	1,541.66	1,544.02
Closing Stock:		
Raw Material		
Work in Progress	1,541.66	1,541.66
Finished Goods		
Total	-	2.36

Note : 19 Finance Cost

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest Paid	4.71	12.03
Total	4.71	12.03

Note : 20 Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Auditors Remuneration	0.30	0.30
Advertisement & Publicity	11.40	21.41
Bank Charges	0.28	0.74
Brokerage	10.31	16.52
Director Remuneration	31.27	27.34
Donation & subscription	6.53	3.78
Promotional Expenses		12.08
Insurance	4.92	4.72
Office Maintenance Expenses		29.63
Office Expenses	21.94	-
Printing & Stationery	0.82	0.12
Rates & taxes		0.19
Rent	10.71	13.43
Repair & Maimtaince	9.00	0.96
Salary & bonus	33.54	38.51
Security Guard Charges	7.86	
Staff welfare	8.16	2.61
Site Exp.	322.44	249.30
Statutory Expenses	9.36	
Telephone Expenses	1.75	1.47
Travelling	7.22	0.70
Conveyance Expenses		0.26
Supervisor Expenses		15.25
Interest on Income Tax		1.42
Gst Late Fees		0.10
Total	497.81	440.83

For Narayan Agarwal & Co.
Chartered Accountants

CA Rishav Churiwal
Partner
Membership No. 304176
Firm Registration No. 326527E
Place: Kolkata
Date:
UDIN :

Rishav Churiwal

For Aatreyee Nirman Pvt. Ltd.

Soham Roy
SOHAM ROY
(DIRECTOR)

Ria Das
RIA DAS
(DIRECTOR)

Director
DIN: 08173901

Director
DIN: 09309286

AATREYEE NIRMAN PRIVATE LIMITED

Note : 9 Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Work in Progress	1,541.66	1,541.66
Total	1,541.66	1,541.66

Note: 10 Trade Receivables

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Other Debts	2.32	2.05
Total	2.32	2.05

Note : 11 Cash And Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Cash in Hand (as certified by Management)	16.53	3.02
Balances With Bank	-	-
<u>In current accounts</u>	-	0
Allahabad Bank	-	0.93
Axis Bank Limited	0.22	0.03
Bandhan Bank	4.17	8.55
CBI	9.62	25.94
ICICI Bank	8.51	0.01
OBC A/C-0638	0.02	2.49
OBC A/C-0720	0.00	0.33
OBC A/C-1185	0.06	0.20
OBC A/C-1703	0.00	0.05
SBI A/C-3696	0.87	24.55
PNB Bank	0.06	-
Total	40.07	66.10

Note : 12 Short Term Loans And Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loan and Advances to related parties	295.64	415.18
Other Loan & Advances	414.97	321.17
Total	710.61	736.35

Note : 13 Other Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
TDS Deducted & Advance Tax	28.28	15.56
GST Receivable	43.18	32.23
Total	71.46	47.78

For Narayan Agarwal & Co.
Chartered Accountants

Rishav Churiwal

CA Rishav Churiwal
Partner
Membership No. 304176
Firm Registration No. 326527E
Place: Kolkata
Date:
UDIN :

FOR AATREYEE NIRMAN PRIVATE LIMITED
For Aatreyee Nirman Pvt. Ltd.

Soham Roy

Director
SOHAM ROY
(DIRECTOR)

DIN: 08173901

Ria Das

Director
RIA DAS
(DIRECTOR)

DIN: 09309286



AATREYEE NIRMAN PRIVATE LIMITED

Note: 6 TRADE PAYABLES

Figures For the Current Reporting Period

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

Figures For Previous Reporting Period

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

Note: 10 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			-	-	-	-
Undisputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						

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	-	-	-	-	-	-
Undisputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						



For Aatreeye Nirman Pvt. Ltd.

Scham Roy
Director

Ritwik
Director

AATREYEE NIRMAN PRIVATE LIMITED

Merchantile Building, 9/12 Lal Bazar Street, Block-C, 3rd Floor Kolkata WB 700001

DIRECTORS' REPORT

To
The Members

Your Directors have pleasure in presenting their Annual Report on the business and operations of the company and the Audited statement of accounts for the financial year ended March 31, 2022.

1. Financial Highlights

Particulars	Current Year Ended on 31/03/2022	Previous Year Ended on 31/03/2021
Turnover & Other Income	1,920.14	1675.48
Profit/(Loss) before Tax	46.87	32.62
Less: Provision for Taxation		
For Current Year	12.19	9.03
For Deferred Tax	0.71	(.16)
Net Profit/(Loss) After Tax	33.98	23.74
Less: Depreciation excess charged	--	--
Add: Balance b/f from last year	162.76	139.02
Balance carried to Balance Sheet	196.74	162.76

2. State of Company's Affair

The working result of the company for the period ended on 31st march 2022 shows a profit before tax of Rs. 46.87 Lakhs

3. Dividend

No dividend was declared for the current financial year.

4. Reserves

During the year under review, Accumulated amount of profit was transferred to General Reserve.

5. Change in the nature of the business

There was no change in the nature of the business during the year.

6. Material Changes and Commitments

There were no material changes and commitments affecting the financial position of the company, which have occurred between the end of the financial year of the company to which this report relates and the date of the report.

For Aatreyee Nirman Pvt. Ltd.

Ridwas

Director

Soham Roy

Director

7. **Details of Significant and material orders passed by the Regulators or courts or tribunals impacting the Going Concern status and company's operations in future**

There were no orders passed by the regulators or courts or tribunals which may impact the going concern status and company's operations in future.

8. **Changes in Director's and Key Managerial Personnel**

During the year under review, there were no appointment or resignation.

9. **Number of meetings of the Board of Directors**

Pursuant to Section 173(5) of the Companies Act, 2013 read with Companies (Meetings of Board) Rules, 2014. The board of director meeting was held Four times viz. during the Financial Year 2021-22 viz. on 30/09/2021, 19/11/2021, 14/12/2021, 30/03/2022.

10. **Statutory Auditors**

M/s. Narayan Agarwal & Company, Chartered Accountants, were appointed as Statutory Auditors for a period of 5 years in the Extra Ordinary General Meeting held on 14th April, 2019, subject to ratification by shareholders in the forthcoming Annual General Meeting as per Section 139 of the Companies Act, 2013.

11. **Share Capital**

a. **Bonus Shares**

No Bonus shares were issued during the financial year 2021-2022.

b. **Equity Shares with differential rights**

No shares with differential rights were issued during the financial year 2021-2022.

c. **Sweat Equity Shares**

No sweat equity shares were issued during the financial year 2021-2022.

d. **Employee Stock Options**

No employee stock option issued during the financial year 2021-2022.

12. **Conservation of energy, technology absorption and foreign exchange earnings and outgo**

The information relating to conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo required under Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is not applicable to the company in view of the present activities of the company.

13. **Subsidiaries, Joint ventures and Associate Companies**

For Aatreyee Nirman Pvt. Ltd.

Ridwas

Soham Roy

Director

Director

The Company does not have any Subsidiary, Joint venture or Associate Company.

14. Particulars of Loans, Guarantees or Investments by Company

There were no loans, guarantees and investments made by the company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

15. Related Party Transactions

There were no contracts or arrangements made with related parties during the year as per the provisions of Section 188 of the Companies Act, 2013.

16. Risk Management Policy

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence is very minimal.

17. Explanation or Comments on Qualifications, Reservations or Adverse Remarks or disclaimers made by the Auditors and the practicing Company Secretary in their reports


There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

18. Director's Responsibility Statement

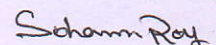
The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis;
- (e) the internal financial control system is adequate with respect to Financial Statements and
- (f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

For Aatreyee Nirman Pvt. Ltd.



Director



Director

19. Acknowledgements

Your Directors thank its bankers, auditors and shareholders for their continued support.

FOR AND ON BEHALF OF THE BOARD

For, AATREYEE NIRMAN PRIVATE LIMITED

For Aatreyee Nirman Pvt. Ltd.

Place: Kolkata.

Soham Roy

Ria Das

Date:

Director

Director

SOHAM ROY

RIA DAS

DIRECTOR

DIRECTOR