ANNUAL ACCOUNTS
&
AUDIT REPORTS

F.Y. 31ST MARCH 2024

SWEET HUT INFRASTRUCTURE PVT. LTD.

SYNTHESIS BUSINESS PARK, 7TH FLOOR, BLOCK-A, ROOM NO : 12, BISWA BANGLA SARANI, RAJARHAT NEW TOWN, KOLKATA-700156

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INDEPENDENT AUDITORS' REPORT

To

The Members of SWEET HUT INFRASTRUCTURE PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of SWEET HUT INFRASTRUCTURE PRIVATE LIMITED ("the Company"), which comprise of the Balance Sheet as at March 31, 2024, and the Statement of Profit and 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 on March 31, 2024 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 thereunder, 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.

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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 as it is an unlisted 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 of the information included in the Board's Report including Annexures to Board's Report but does not include the Standalone 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.

If, based on the work we have performed, 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's 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

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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.

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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 standalone 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 standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeably user of the standalone 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 standalone 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.

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REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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, we given in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that;

We have sought and obtained all the information and explanations which to the best our knowledge and belief were necessary for the purposes of our audit.

a. 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.

b. The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.

c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

d. On the basis of the written representations received from the directors as on 31st March,2024 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March,2024 from being appointed as a director in terms of Section 164 (2) of the Act.

e. With respect to the adequacy of the Internal Financial Control over Financial Reporting of the Company and the operating effectiveness of such controls, no separate report is required to be annexed vide MCA General Circular No. 08/2017 dated 25th July 2017.

f. In accordance with the requirements of section 197 (16) of the Act, as amended, we report that section 197 is not applicable to a private Company. Hence reporting as per section 197 (16) is not hitherto to required.

g. With respect to the other matters to be included in the Auditor's Report in accordance its Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer to the Notes to the financial statements.

ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

h. As per Rule 11(e) of the Companies (Audit and Auditors) Rules 2014 :

i) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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 ;

ii) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entity ("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 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;

iii) Based on the 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 misstatement."

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i. **Rule 11 (f) of the Companies (Audit and Auditors) Rules 2014 :**

In accordance with the requirements as stipulated under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014, we report that based on our examination, which included test checks, the Company has used appropriate Accounting software for maintaining its' books of accounts for the financial year ending 31st March, 2024, which has a feature of recording audit trial (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Furthermore, during the course of our Audit proceedings, we did not come across any instance of audit trail feature being tampered with.

Since the proviso to Rule 3(1) of the Companies (Audit and Auditors) Rules, 2014, is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on the preservation of Audit trail as per the statutory requirements for record retention is not applicable for the financial year ending March 31, 2024.

F.R.No : 301028E
DATE :05/09/2024
PLACE : KOLKATA

GUPTA & CO. CHARTERED ACCOUNTANTS KOLKATA

Samindra Sur
Signed by S.SUR, F.C.A.
Partner of GUPTA & CO.
Mem.No.058255
UDIN:24058255BJZZQB7821

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Annexure "A" to the Independent Auditor's Report*

The Annexure "A" referred to in our Independent Auditors Report to the members of the Company on the standalone financial statements for the year ended 31st March 2024, we report that:

1. (a)In absence of any Tangible Assets, maintenance of proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment and physical verification and revaluation of the same do not arise.

(b) According to information and explanation given to us and on the basis of our examination of the records of the Company, no title deeds of immovable properties are held in the name of the company.

(c) According to information and explanation given to us and on the basis of our examination of the records of the Company, the company does not hold any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under. Therefore, the provision of Clause (i) (e) of paragraph 3 of the Order is not applicable to the Company.

(ii) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as on the basis of our explanations as examined by us, no material discrepancies were noticed on such in course of such verifications.

(iii) According to information and explanations given to us and on the basis of our examination of the records of the Company:

(a)The Company has not provided any loans (other than loan to employees) or advances in the nature of loans or guarantee during the year.

(b) In our opinion, the terms and conditions of loans to employees, during the year are, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans to employees granted by the Company, the schedule of repayment of principal has been stipulated and the repayments of the principal amounts are regular as per stipulation.

(d) In respect of loans to employees granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

(e) No loan to employees granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

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(f) The Company has not granted any loans to employees, either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii) (f) is not applicable.

(iv) According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013.

(v) The Company has not accepted any deposits or amount which are deemed to be deposits from the public during the year. Therefore, the provision of Clause (v) of paragraph 3 of the Order is not applicable to the Company.

(vi) The maintenance of cost records has been specified by the Central Government under Section 148(1) of the Companies Act, 2013. We have broadly reviewed the cost records maintained by the company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government under sub-section (1) of section 148 of the Act and are of the opinion that, prima facie, the prescribed cost records have maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records, the company is regular in depositing undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and service tax and other statutory dues to the appropriate authorities and no amount were in arrear as at 31st March 2023 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, Statutory Dues relating to Income Tax, Sales Tax, Value Added Tax, Service Tax, Goods and Service Tax, Provident Fund, Employees State Insurance, Duty of Customs, Duty of Excise or Cess or other statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as Income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not defaulted in repayment of loans or borrowings to financial institutions, government and banks.

(b) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not been declared a willful

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defaulter by any banks or financial institutions or government or government authority.

(c) According to the information and explanations given to us and on the basis of four examination of the records, the term loans have been applied by the company during the year for the purpose for which they are raised, other than temporary deployment pending application of proceeds.

(d) According to the information and explanations given to us and on an overall examination of balance sheet of the Company, we report that no funds raise d in short term basis have been used for long term purposes by the company.

(e) According to the information and explanations given to us and on an overall examination of financial statements of the Company, the Company does not have any subsidiary or associates or joint ventures. Accordingly, clause 3(ix) (e) of the Order is not applicable to the Company.

(f) According to the information and explanations given to us and on an overall examination of financial statements of the Company, the Company does not have any subsidiary or associates or joint ventures. Accordingly, clause 3(ix)(f) of the Order is not applicable the Company.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instrument). Accordingly, clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records, the Company has made preferential allotment or private placement of shares during the year.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality as outlined in the Standards of Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) No whistle blower complaints has been received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable to the Company.

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(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Act, where applicable and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a) In our opinion and based on our examination, the company does not have and internal audit system and is not required to have an internal audit system as per provision of the Companies Act,2013.

(b) The company did not have an internal audit system for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, 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) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) (a) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial activities. Accordingly, clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations provided to us during the course of audit, the Group [as per the provisions of the Core Investment Companies (Reserve Bank) Directions,2016] does not have any CIC.

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

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(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) In our opinion and according to the information and explanations given to us, Section 135 of the Act is not applicable to the Company. Accordingly, clause 3(xx)(a) of the Order is not applicable.

(b) In our opinion and according to the information and explanations given to us, Section 135 of the Act is not applicable to the Company. Accordingly, clause 3(xx)(b) of the Order is not applicable.

F.R.No. [illegible]
DATE : [illegible]
PLACE : KOLKATA

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

Samindra Sur
Signed by S.SUR, F.C.A.
Partner of GUPTA & CO.
Mem.No.058255
UDIN:24058255BJZZQB7821

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Annexure "B" to the Independent Auditor's Report

Report on the internal financial controls under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013.

We have audited the internal financial controls over financial reporting of Sweet Hut Infrastructure Private Limited ("the Company") as at March 31, 2024, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial controls over Financial Reporting issued by the Institute of Chartered Accounts of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act,2013.

Auditors' responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FRN No : 301028E
DATE : 05.09.2024
PLACE : KOLKATA

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Samindra Sur
Signed by S.SUR, F.C.A.
Partner of GUPTA & CO.
Mem.No.058255
UDIN: 24058255BJZZQB7821

Gupta & Co.
Chartered Accountants

CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
Office : 033 – 35081974
Mobile : 9831208890 / 9830041610
Email: guptaco1972@gmail.com
ssur255@gmail.com

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income - tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

*I / we report that the statutory audit of M/s. SWEET HUT INFRASTRUCTURE PVT. LTD. of SYNTHESIS BUSINESS PARK, 7TH FLOOR, BLOCK-A, ROOM NO : 12, BISWA BANGLA SARANI, RAJARHAT NEW TOWN, KOLKATA-700156 (PAN : AAOCS9984L) (Name & Address of the Asseessee with PAN No.) was conducted by *me / us / M/s. GUPTA & CO. in pursuance of the provisions of the Companies Act, and*I/we annex hereto a copy of *my / our / their audit report date 05.09.2024 along with a copy of each of :-

(a) the audited *profit and loss account / income and expenditure account for the year ended on 31st March, 2024

(b) the audited balance sheet as at 31st March, 2024 and

(c) documents declared by the said Act to be part of, or annexed to, the *profit and loss account / income and expenditure account and balance sheet.

2. The Statement of particulars required to be furnished under section 44AB is annexed here - with in Form No. 3CD.

3. In *my / our opinion and to the best of *my / our information and according to explanations given to *me / us, the particulars given in the said Form No.3 CD and annexure thereto are true and correct.

4. As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered, composition or not registered under the GST. In view of the above, we are unable to express any comment on this point.

Samindra Sur
Signed by
Membership No. 058255

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Name : SAMINDRA SUR, F.C.A.
(PARTNER OF GUPTA & CO)
Address : CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
UDIN : 24058255BJZZQD9688

Place : KOLKATA

Date : 05.09.2024

Notes :

1. * Delete whichever is not applicable
2. **This report has to be signed by -

(I) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or

(ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State; or

(iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.

3. Where any of the requirements in this Form is answered in the negative or with qualification, give reason there for.

4. The Person who signs this audit report, shall indicate referred of his membership number / certificate of practice / authority under which he is entitled to sign this report.

FORM NO. 3CD

[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART -- A

1.	NAME OF THE ASSESSEE	: **SWEET HUT INFRASTRUCTURE PVT. LTD.**
2.	ADDRESS	: SYNTHESIS BUSINESS PARK, 7TH FLOOR, BLOCK-A, ROOM NO : 12, BISWA BANGLA SARANI, RAJARHAT NEW TOWN, KOLKATA-700156
3.	PERMANENT ACCOUNT NUMBER	: AAOCS9984L
4.	WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTED FOR THE SAME	: Yes TAN No : CALS47328B GST : 19AAOCS9984L1ZI
5.	STATUS	: PRIVATE LIMITED COMPANY
6.	PREVIOUS YEAR	: 2023-2024
7.	ASSESSMENT YEAR	: 2024-2025
8.	INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED	a
8(a)	WHETHER THE ASSESSEE HAS OPTED FOR TAXATION UNDER-SECTION 115BA/115BAA/115BAB	NO

PART -- B

9.	{a} If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	: Not Applicable
	{b} If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year the particulars of such change.	: Not Applicable
10.	{a} Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	: Promoters & Developers
	{b} If there is any change in the nature of business or profession, the particulars of such change.	: There has been no change in the nature of business of the assessee as compared to that of the preceeding year.
11.	{a} Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	: No such books of accounts have been prescribed under section 44AA pertaining to the assessee's nature of business
	{b} Books of account maintained. And the address at which books of accounts are kept. {In case books of account are maintained in a computer system, mention the books of account generated by such computer system.If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.}	: Cash Book, Bank Book, General Ledger, Journal Book, Party Ledger(Computerised), All the books of accounts are kept in a single location at SYNTHESIS BUSINESS PARK, 7TH FLOOR, BLOCK-A, ROOM NO : 12, BISWA BANGLA SARANI, RAJARHAT NEW TOWN, KOLKATA-700156
	{c} List of books of account and nature of relevant documents examined.	: Cash Book, Bank Book, General Ledger,Journal Book, Purchase Register, Sales Register, Stock Register ,Party Ledger (Compterised). Bills, Vouchers Invoices, Bank Statements.

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

12. Whether the Profit and Loss Account includes any Profits & Gain assessable on presumptive basis, if yes, indicate the amount and the relevant section {44AD, 44AE,44AF,44BB,44BBA,44BBB, Chapter XII-G,First Schedule of relevant Section}. : None

13. {a} Method of accounting employed in the previous year : Mercantile system

{b} Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : NIL

{C} If answer to {b} above is in the affirmative,give details of such change, and the effect thereof on the Profit or Loss

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
	NIL		

{d} Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : NIL

{e} If answer to (d) above is in the affirmative, give details of such adjustments.

ICDS		Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net effect(Rs.)
Total	NIL		NIL	

{f} Disclosure as per ICDS.

ICDS	NIL	Disclosure	NIL

14. {a} Method of valuation of closing stock employed in the previous year. : Not Applicable

{b} Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish :- Not Applicable

Serial No.	Particulars.	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
	NIL		

15. Give the following particulars of the capital asset convert into stock in trade :- :

{a} Description of Capital Assets ; NIL

{b} Date of acquisition

{c} Cost of acquisition

{d} Amount at which the asset is converted into stock in trade

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

16. Amounts not credited to the Profit and Loss Account, being :-

{a} the items falling within the scope of section 28;	:	NIL
{b} the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	:	NIL
{c} escalation claims accepted during the previous year ;	:	NIL
{d} any other item of income ;	:	NIL
{e} capital receipt if any.	:	NIL

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish :-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable
	Nil	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block assets, as the case may be, in the following form :- :

{a} Description of asset/block of assets. :

{b} Rate of depreciation. :

{c} Actual cost or written down value, as the case may be :

{d} Additions/deductions during the year with dates ; in the case of any addition of an asset, date put to use ; including adjustments on account of - :

{i} Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 19 in respect assets acquired on or after 1st March, 1994. :

NIL

{ii} Change in rate of exchange of Currency, and :

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

{iii} Subsidy or grant or reimbursement, by whatever name called. :
{iv} Deduction
{e} Depreciation allowable. :

{f} Written down value at the end of the year. :

} NIL

19. Amounts admissible under sections :-

Sl. No.	Section		Amount debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any apecified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
{i}	32AC	:		
{ii}	33AB	:		
{iii}	33ABA	:		
{iv}	35(1)(i)	:		
{v}	35(1)(ii)	:		
{vi}	35(1)(iia)	:		
{vii}	35(1)(iii)	:		
{viii}	35(1)(iv)	:		
{ix}	35(2AA)	:		
{x}	35(2AB)	:		
{xi}	35ABB	:		
{xii}	35AC	:		
{xiii}	35AD	:		
{xiv}	35CCA	:		
{xv}	35CCB	:		
{xvi}	35CCC	:		
{xvii}	35CCD	:		
{xviii}	35D	:		
{xix}	35DD	:		
{xx}	35DDA	:		
{xxi}	35E	:		

NIL

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

{a} Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. { Section 36(1)(ii)}

NIL

{b} Details of Contributions received from emplyees for various funds as referred to in section 36 (1)(va) :

Serial No.	Nature of Fund	Sum Received from Employees	Due Date for Payment	The actual amount paid	The actual date of payment to the concerned authorities
			NIL		

21. {a} Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nature	Serial No.	Particulars	Amount in Rs.
Capital Nature			
Personal Nature			
Advertisement expenditure in Souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure Incurred at clubs being entrance fees & subscriptions			
Expenditure Incurred at clubs being cost for club services and facilities used			NIL
Expenditure by way of penalty or fine for violatation of any law for the time being in force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

{b} amounts inadmissible under section 40(a);

(i) as payment to non resident referred to in sub clause (i) NIL

(A) Details of Payment on which tax is not deducted :

Date of payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)
(i)	(ii)	(iii)	(iv)
		NIL	

(B) Details of payment on which tax has been deducted but ha not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) :-

Date of payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)	Amount of Tax deducted.
(i)	(ii)	(iii)	(iv)	(v)
		NIL		

(ii) as payment referred to in sub-clause (ia)

(A) Details of Payment on which tax is not deducted :

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)
		NIL	

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)	Amount of Tax deducted	Amount out of (v) deposited, of any
(i)	(ii)	(iii)	(iv)	(v)	
			NIL		

{iii} as payment referred to in sub-clause(ib)

(A) Details of Payment on which tax is not deducted :

Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)
		NIL	

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of Payment	Nature of payment	Name and Address of the Payee (PAN)	Amount of Tax deducted	Amount out of (v) deposited, of any
(i)	(ii)	(iii)	(iv)	(v)	
			NIL		

(iv) under sub-clause (ic) [Wherever applicable] : NIL

(v) under sub-clause (iia) : NIL

(vi) under sub-clause (iib) : NIL

(vii) under sub-clause (iii) : Details as under :

Date of Payment	Amount of Payment	Name and Address of the Payee
(i)	(ii)	(iii)
	NIL	

(viii) under sub-clause (iv) : NIL

(ix) under sub-clause (v) : NIL

{c} Amounts debited to Profit and Loss Account being interest salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof :- : NIL

{d} Disallowance/deemed income under section 40A(3) : NIL

(A) On The basis of examination of books of accounts and other relevant documents/evidence, evidence, whether the expenditure covered under section 40A(3) read withrule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details.

Serial No.	Date of Payment	Nature of payment		Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)	(vi)
				NIL	

(B) On The basis of examination of books accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank payee bank draft. If not, please furnish the details of amount deemed to be the profits or sains of business Profession under section 40A(3A) :-

Serial No.	Date of Payment	Nature of payment		Amount	Name and PAN of the Payee, if available
(i)	(ii)	(iii)	(iv)	(v)	(vi)
				NIL	

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

(e) provision for payment of gratuity not allowable under sec. 40A(7).	:	NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	:	NIL
(g) particulars of any liability of a contingent nature.	:	NIL
(h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	:	NIL
(i) amount inadmissible under the provison to sec. 36(1)(iii)	:	NIL

22. a) Amount of interest inadmissible under section 23 of the Micro Small and Medium Enterprises Development Act, 2006 : NIL

b) Any other amount not allowable under clause (h) of section 43B of the Income Tax Act, 1961 NIL

23. Particulars of payments made to persons specified under Section 40A(2)(b). :

Name	Address	PAN	Relationship	Nature of Payment	Amount
Arindam Banerjee	SL-401, Rajarhat Main Road, Kolkata -700136	AEFPB8754F	Director	Director's Remuneration	360000/-
Sunanda Banerjee	-do-	AELPB3541A	-do-	-do-	360000/-
Papia Banerjee	-do-	AEFPB8748B	-do-	-do-	360000/-

24. Amounts deemed to be Profits and Gains under Section 33AB , 33ABA or 33AC,32AC : NIL

25. Any amount of Profit chargeable to tax under Section 41 & computation thereof. : NIL

26. *In respect of any sum referred to in clause (a),(b), (c) ,(d),(e),(f) or (g) of Section 43B, the liability for which, :

(A) pre-existed on the first day of the previous year but not allowed in the assessment of any preceding previous year and was :

(a) Paid during the previous year ;

	NIL	

(b) not paid during the previous year ; : NIL

(B) was incurred in te previous year and was

(a) paid on or before the due date for furnishing return of income of the previous year under section 139(1) ; : TDS : 167002/-

(b) not paid on or before the aforesaid date. : NIL

* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profitand loss account.

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

{a} Amount of Central Value Added Tax credits availed or utilised during the previous year and its treatment in Profit & Loss Accout & treatment of outstanding Central Value Added Tax credits / Input Tax Credit(ITC) in the accounts. : NIL

{b} Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. : NIL

28. Whether during the previous year the assessee has received property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia). If yes, please furnish the details for the same. : NIL

29. Whether during the previous year the assessee received an consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same. : NIL
    i) Name of the person from whom consideration reveived for issue of shares.
    ii) PAN of the person, if available
    iii)No. of Shares issued
    iv) Amount of consideration received
    iv) Fair Market value of the shares

A) **Whether any amount is to be included as incom chargeable under the head 'income from other sources' as reffered to in** NIL
   a) clause (iX) of sub-section(2) of section 56?
   b) If yes, please furnish the following details:
   i) Name of Income
   ii) Amount

B) **Whether any amount is to be included as incom chargeable under the head 'income from other sources' as reffered to in** NIL
   a) clause (X) of sub-section(2) of section 56? (Yes/No)
   b) If yes, please furnish the following details:
   i) Name of Income
   ii) Amount

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. { Sec 69D} : NIL
    i)Name of the person from whom amount borrowed or repaid on hundi, PAN of the person,if available,Address, Amount borrowed, Date of borrowing.
    ii)Amount repaid and Date

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

A) Whether primary adjustment to transfer price, as referred to in sub-section(1) of section 92CE, has been made — NIL

a) during the previous year.

b) If yes, please furnish the following details

i) Under which clause of sub-section(1) of section 92CE primary adjustment is made?

ii)Amount (in Rs.) of primary adjustment.

iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE.

iv) If yes, whether the excess money has been repatriated within the prescribed time.

v) If no, the amount(in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time

vi) Expected date of repatriation of money

B) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar exceeding — NIL

a) one crore rupees as referred to in sub-section(1) of section 94B

b) If yes, please furnish the following details

i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred

ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(in Rs.)

iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.

iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B.

C) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during — NIL

a) the previous year.(This Clause is kept in abyance till 31st March,2022

b) If yes, please furnish the following details

i) Nature of the impermissible avoidance arrangement

ii)Amount (in Rs.) of tax benefit in the arising in aggregate, to all the partie arrangement.

31. {a} * Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :- :

{i} name, address and permanent account number available with the assessee} of the lender or depositor ; :

{ii} amount of loan or deposit taken or accepted;

{iii} Whether the loan or deposit was squared up during the previous year ;

{iv} maximum amount outstanding in the account any time during the previous year ;

{v} Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.

{vi} in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

NIL

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

{These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.}

{b} Particulars of each repayment of loan ordeposit in an amount exceeding the limit specified in Section 269SS during the previous year :-	:	NIL
{i} Name, address and permanent account number from whom specified sum is received.	:	
{ii} Amount of specified sum taken or accepted	:	
{iii} Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	:	
{iv}In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	:	

***(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act,**

{b}(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in agregate from person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.	:	
{i} Name, address and permanent account number, Nature of transaction,Amount and Date of receipt, available with the assessee} of the payee ;	:	NIL
{b}(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in agregate from person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	:	
{i} Name, address and permanent account number, Nature of transaction,Amount and Date of receipt, available with the assessee} of the payee ;	:	

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

(b)(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

{i} Name, address and permanent account number, Nature of transaction,Amount and Date of payment, available with the assessee} of the payee ;

(b)(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft not being an account payee cheque or an account payee bank draft, during the previous year :-

{i} Name, address and permanent account number, Amount of payment, available with the assessee} of the payee ;

NIL

{c} Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

{i} Name, address and permanent account number available with the assessee} of the payee ; :

{ii} amount of the repayment ; :

{iii} maximum amount outstanding in the account any time during the previous year ; :

{d} Particulars of each repayment of loan ordeposit in an amount exceeding the limit specified in Section 269SS during the previous year :-

{iv} Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account :

{v} In case the repayment was made by cheque or bank draft , whether the same was repaid by an account payee cheque or an account payee bank draft. :

As per separate statement annexed

{d} Particulars of each repayment of loan or deposit or any specified advance in an amount exeeding the limit specified in section 269T received during the previous year :-

{i} Name, address and permanent account number available with the assessee} of the payee ; :

{ii} Amount of repayemnt of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

{e} Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :-

{i} Name, address and permanent account number available with the assessee} of the payee ;

{ii} Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

NIL

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

} Details of brought forward loss or depreceation allowance in the following manner, to the extent available : NIL

Serial No.	Assessment Year	Nature of Loss/Allowance(in Rs.)	Amount as returned (in Rs.)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)
		NIL			

{b} Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carried forward in terms of sec. 79. : Not Applicable

{c} Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the detials of the same. : NIL

{d} whether the assessee has incurred any loss referred to section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. : NIL

{e} In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. : None

33. Section-wise details of deduction, if any, admissible under : Details as under :

Chapter VI-A or Chapter III (Section 10A, Section 10AA).

Amount debited to P & L A/c	Amount admissble as per the provisions of the Income Tax Act, 1961 and also fulfills the conditions, if any apecified under the conditions, if any specified under the relevant provisions of the Act or Rules or any
NIL	NIL

GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ KOLKATA

34. (a) Whether the assessee is required to deduct or collect to : per the provisions of Chapter XVII - B or Chapter XVIIBB yes, please furnish :-

TAN	Sec.	Nature of Payment	Total amount of Payment or Receipt of the nature Specified in Col.3	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amunt of tax ded. or Coll. Out of (6)	Total amount on which tax was deducted or collected at less than Specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount deducted collected deposited to credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALS47328B	194C	Contractual	98,73,975.00	98,73,975.00	98,73,975.00	113650.00	NIL	NIL	NIL
CALS47328B	194JB	Fees for	84,711.00	56,100.00	56,100.00	5610.00	NIL	NIL	NIL
		Professional /Technical Service							
CALS47328B	194H	Commission	9,54,828.00	9,54,828.00	9,54,828.00	47,742.00	NIL	NIL	NIL

(b) Whether the assessee is required to furnish the statement of tax deducted and collected. . If yes, Please furnish the details :-

TAN	Type of Form	Due Date for furnishing	Date of Furnishing, if furnished.	Whether the statement of Tax deducted or collected contains information about all transactions which are required to be reported.
(1)	(2)	(3)	(4)	(5)
CALS47328B	26Q	31.05.24	13.05.24	Yes

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish :-

TAN	Amount of Interest Payable	Amount paid out of Col. (2)	Date of payment
(1)	(2)	(3)	(4)
	NIL		

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

e case of a trading concern, give tative details of principal items of s traded : :
tem Name ;
} Unit ;
{iii} Opening Stock ; :
{iv} Purchases during the previous year ; :
{v} Sales during the previous year ; :
{vi} Closing Stock ; :
{vii} shortage/excess, if any. :

Not Applicable

{b} In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by - products : :

{A} Raw materials :
{i} Item Name ;
{ii} Unit ;
{iii} Opening Stock ; :
{iv} Purchases during the previous years :
{v} Consumption during the previous years :
{vi} Sales :
{vii} Closing Stock :
{viii} Yield of Finished Products :
{ix} *percentage of yield ; :
{x} shortage/excess, if any. :

{B} Finished products
{i} Item Name ;
{ii} Unit ;
{iii} Opening Stock ; :
{iv} purchsaes during the previous years ; :
{v} quantity manufactured during the previous year ; :
{vi} sales during the previous year ; :
{vi} closing stock ; :
{vii} shortage / excess, if any. :

{C} By - products
{i} Item Name ;
{ii} Unit ;
{iii} Opening Stock ;
{iv} purchsaes during the previous years ;
{v} quantity manufactured during the previous year ;
{vi} sales during the previous year ;
{vi} closing stock ;
{vii} shortage / excess, if any.

Not Applicable

* Information may be given to the extent available.

36. A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2. NIL
(b) If yes, please furnish the following details :-
(i)Amount & date of receipt (in Rs.) :

37. Whether any cost audit was carried out, If yes, give the detail any, of disqualification or disagreement on any matter/item quantity as may be reported/identified by the cost auditor. NONE

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

38. Whether any audit was conducted under the Central Excise 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/value/quantity as may be reported/identified by the auditor. : None

39. Whether any audit was conducted under section 72A of the Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/item/value quantity as may be reported/identified by the auditor. : None

40. Details regarding turnover, gross profit, etc., for the previous and preceeding previous year : : Details as under :-

Sl.No.	Particulars	Previous Year	Preceeding Previous Year
1	Total Turnover	5,03,28,830.00	3,36,63,820.00
2	Gross Profit/ Turnover	-	-
3	Net Profit/Turnover	3.16%	2.73%
4	Stock in trade/Turnover		57.58%
5	Material Consumed/Finished Goods	-	-

41. Please furnish the details of details of demand raised or refund issue the previous year under any tax laws other than Income tax Act, 1961 and Wealth Tax Act, 1957 alongwith details of relevant proceedings. : NONE

42 (a) Whether the assessee is required to furnish statement in Form No.61A or Form No. 61B ? NONE
(b) If yes, please furnish :
i) Income Tax Department Reporting Entity Indentification Number, type of form, due date for furnishing,date of furnishing, if furnished. :
ii) Whether the form contains information about all details/transactions which are required to be reported . :
iii) If not, please furnish list of the details/transactions which are not reported. :

43. (a) Whether the assessee or its parent entity or alternate reporting entity is liabile to in sub-section(2) of section 286 : NONE
(b) if yes, please furnish the following details :
i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity.
ii) Name of Parent entity :
iii)Name of alternate reporting entity (if applicable) :
iv) Date of furnishing of report :
C) If Not due, Please enter expected date of furnishing the report. :

44. Break-up of total expenditure of entities registered or not registered under the GST: :
(This Clause is kept in abeyance till 31st March, 2020)
i) Total amount of Expenditure incurred during the year
ii)Expenditure in respect of entities registered under GST
a)Relating to goods or services exempt from GST
b) Relating to entities falling under composition scheme :
c) Relating to other registered entities : Refer to our comments
d) Total payment to registered entities : in FORM : 3CA
iii) Expenditure relating to entities not registered under GST :
:

F.R.NO. 301028E
DATE : 05.09.2024
PLACE : KOLKATA

*	P.Y.	Preceding P.Y.
2.		
3.	1590292.92 / 50328830.00	918864.00 / 33663820.00
4.		19384048.00 / 33663820.00

Samindra Sur
Signed by S.SUR, F.C.A.
Partner of GUPTA & CO.
Memberhsip No: 058255
UDIN : 24058255BJZZQD9688

GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ KOLKATA

upta & Co.
hartered Accountants

CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
Office : 033 – 35081974
Mobile : 9831208890 / 9830041610
Email: guptaco1972@gmail.com
ssur255@gmail.com

SWEET HUT INFRASTRUCTURE PRIVATE LIMITED
Synthesis Business Park, Block-A,
Room Synthesis Business Park, Block-A,
Room No-12,7th Floor, Kol-156

STATEMENT IN PERSUANT OF CLAUSE NO : 31(a) & (c) OF FORM NO: 3CD
RELATING TO F.Y. 2023-2024

Sl No	Name,Address, Pan of Lender	Amount of Loan Taken During the year	Amount of Loan Repaid During The year	Maximum Amount Outstanding	Mode of Acceptance/ Repayment
1	Arindam Banerjee Siddha Pines, Silver 1 Block, Flat – SL – 401,Rajarhat Main Road, Kol – 136 AEFPB8754F		42,69,700	10,50,000	Cheque
2	Sunanda Banerjee Siddha Pines, Silver 1 Block, Flat – SL – 401,Rajarhat Main Road, Kol – 136 AELPB3541A		37,69,700	28,28,301	Cheque
3	Papia Baberjee Siddha Town, SP-302,Sir Ramesh Mitra Road, Rajarhat Gopalpur, Kol-136 AEFPB8748B		37,69,700	18,30,301	Cheque
4	Sweet Hut Developers 41,BB Ganguly Street, 1st Floor Bowbazar Kol-12 ABZFS4538D		3,00,000	48,23,850	Cheque

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Gupta & Co.
Chartered Accountants

CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
Office : 033 – 35081974
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Email: guptaco1972@gmail.com
ssur255@gmail.com

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
BALANCE SHEET AS AT 31-03-2024
CIN NO : U45400WB2010PTC153028

Sl No.	Particulars	Note No	Figures as at the end of 31.03.2024 (Rupees in Hundreds)	Figures as at the end of 31.03.2023 (Rupees in Hundreds)
2	**ASSETS**			
(1)	**Non Current Assets**			
	a) Property ,plant and Equipment and Intangible assets		-	-
	i) Property ,plant and Equipment	F		
	ii) Intangible assets			
	iii) Capital work-in-progress			
	iv) Intangible assets			
	v) under development			
	d) Non-current investment	G		
	c) Deferred tax assets (net)		529.51	529.51
	d) Long -term loans and advances			
	e) Others non current assets			
2	**Current assets**			
	a) Current investment		61,823.47	85,514.94
	b) Inventories	H		1,93,840.48
	c) Trade receivables	I	-	499.90
	d) Cash and cash equipments	J	1,32,074.72	93,312.92
	e) Short-term loans and advances			
	f) Other curent assets	K	23,424.64	25,393.23
	TOTAL		2,17,852.34	3,99,090.98

FR No: 301028E
Date: 05.09.2024

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

Samindra Sur
Signed by S.SUR, F.C.A
Partner of Gupta & Co.
Chartered Accountants
Membership No. 058255

SWEET HUT INFRASTRUCTURE PVT. LTD.
Anidam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Rapia Banerjee
Director

upta & Co.
artered Accountants

CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
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SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156

BALANCE SHEET AS AT 31-03-2024

CIN NO : U45400WB2010PTC153028

Sl No.	Particulars	Note No	Figures as at the end of 31.03.2024 (Rupees in Hundreds)	Figures as at the end of 31.03.2023 (Rupees in Hundreds)
1	**EQUITY AND LIABILITIES**			
	Share holders ' fund			
	a) Share capital	A	26,000.00	26,000.00
	b) Reserves and surplus	B	11,210.51	(146.70)
	c) Money received against share warrants			
2	**Share application money pending allotment**			
3	**Non-current liabilities**	C		
	a) Long term borrowings		1,02,207.53	2,87,568.53
	b) Deferred tax liabilities (Net)		-	-
	c) Other long term liabilities		-	-
	d) Long term provisions		-	-
4	**Current Liabilities**	D		
	a) Short -term borrowings		-	-
	b) Trade payables:-		13,279.52	81,884.15
	(A) Total outstanding dues of micro enterprises and small enterprises; and		-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterproses.			
	c) Other current liabilities	E	61,020.02	1,395.96
	d) Short- term provision	E	4,134.76	2,389.05
	TOTAL		**2,17,852.34**	**3,99,090.99**

FR No: 301028E
Date : 05.09.2024

Samindra Sur
Signed by S.SUR, F.C.A
Partner of Gupta & Co.
Chartered Accountants
Membership No. 058255

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

upta & Co.
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ssur255@gmail.com

SWEET HUT INFRASTRUCTURE PVT. LTD.

Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2024

CIN NO : U45400WB2010PTC153028

Sl No.	Particulars	Note No.	Figures as at the end of 31.03.2024 (Rupees) In Hundreds	Figures as at the end of 31.03.2023 (Rupees) In Hundreds
	1	2	3	4
I.	CONTINUING OPERATIONS			
a)	Revenue from operations		503288.30	336638.20
			-	-
			5,03,288.30	3,36,638.20
	Less: GST		3,832.12	2,927.50
	GST input Returned		14,592.52	
			4,84,863.66	3,33,710.70
II.	Other income (Interest on FD) (Maintenance Received)		1056.15	
III.	Total Income (I+II)		4,85,919.81	3,33,710.70
IV.	EXPENSES			
a)	Cost of materials consumed		-	-
b)	Purchase of Stock- in- Trade			
c)	Changes in inventories of finished goods		1,93,840.48	-183840.48
d)	Work-in-progress and Stock- in-Trade			
e)	Employee benefits expense	L	19,571.80	14,613.00
f)	Financial costs	L	8.26	113.43
g)	Depreciation and amortization expense			
h)	Other expenses	L	2,56,596.34	4,93,636.11
	Total Expenses		4,70,016.88	3,24,522.05
V	Profit berofe exceptional and extraordinary items and tax (III -IV)		15,902.93	9,188.65
VI	Exceptional items		-	-
VII	Profit berofe exceptional and extraordinary items and tax (V -VI)		15,902.93	9,188.65
VIII	Exceptional items		-	-
IX	Profit before tax(VII - VIII)		15,902.93	9,188.65
X	Tax expense			
	1) Current tax		4,134.76	2,389.05
	2) Deferred tax			
	3) Adjustment for taxes of earlier years			
XI	Profit (loss) for the period from continuing operations		-	-
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit (loss) from discontinuing operations (after tax)		-	-
XV	Profit/ (loss) (IX -X-XI-XII-XIV)		11,768.17	6,799.60
XVI	Earning per equity share(in actual Rs.)			
	1) Basic		4.53	2.62
	2) Diluted			

FR No: 301028E
Date : 05.09.2024

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

Samindra Sur
Signed by S.SUR, F.C.A
Partner of Gupta & Co.
Chartered Accountants
Membership No. 058255

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Pupia Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
NOTES FORMING PART OF BALANCE SHEET AS AT 31-03-2024
CIN NO : U45400WB2010PTC153028

	As at 31st March'2024		As at 31st March, 2023	
	Rs. (In Hundreds	Rs. (In Hundreds)	Rs. (In Hundreds	Rs. (In Hundreds
NOTE -"A"				
SHARE CAPITAL				
AUTHORIZED				
1000000 Equity Shares of Rs 10/- each		100000.00		100000.00
		1,00,000.00		1,00,000.00
ISSUED,SUBSCRIBED & PAID UP				
260000 Equity Shares of Rs.10/- each		26,000.00		26,000.00
		26,000.00		26,000.00

A.1) Reconciliation of the shares outstanding as the beginning and at the end of the reporting period:

Equity Shares	No.	Rs. (In Hundreds)	No.	Rs. (In Hundreds)
As at the beginning of the year	2,60,000.00	2,60,000.00	2,60,000.00	2,60,000.00
Add: Bonus Issue				
Add: Exercise of options				
Less: Buy Back				
As at the closing of the year	2,60,000.00	2,60,000.00	2,60,000.00	2,60,000.00

A.2) Details of shareholders holding more than 5% Shares in the

SL No	Name of Shareholders	No.	% of holding	No.	% of holding
1	Bengal Institute of DirectSales Pvt. Ltd.	50,000.00	19.23	50,000.00	19.23
2	Delivery Boys Marketing Pvt. Ltd.	70,000.00	26.92	70,000.00	26.92
3	Manik Construction & BuildersPvt.Ltd.	30,000.00	11.54	30,000.00	11.54
4	One Stop Sales Pvt. Ltd.	40,000.00	15.38	40,000.00	15.38
5	Proview Dealers Pvt. Ltd.	60,000.00	23.08	60,000.00	23.08

A.3) Shares held by promoters at the end of the year

SL No	Promoters Name	No.of Shares	% of Shares	No.of Shares	% of Shares
1	Arindam Banerjee	6,500.00	2.50	6,500.00	2.50
2					
	TOTAL	6,500.00	2.50	6,500.00	2.50

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD. ★

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Arindam Banerjee
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Papia Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024
CIN NO : U45400WB2010PTC153028

	As at 31st March'2024		As at 31st March, 2023	
	Rs. (In Hundreds	Rs. (In Hundreds	Rs. (In Hundreds	Rs. (In Hundreds
NOTE - "B"				
RESERVES & SURPLUS				
General Reserve				
Opening Balance	(146.70)		(6,606.80)	
Addition This Year	11768.16	11,621.46	6,799.60	192.80
Less: Dividend for share holder				
Assessed tax for earlier years		410.95		339.50
		11,210.51		(146.70)
Revaluation Reserve				
Add: Withdrawal on Account of Depreciation on revalued Assets		-		-
		11,210.51		(146.70)
Profit & Loss Account		11,210.51		(146.70)
NOTE- "C" - Non Current Liabilities				
Loan term borrowings				
Secured Loan				
NOTE - "C"				
1 HDFC			4,000.00	
(a)		-		4,000.00

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
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SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024
CIN NO : U45400WB2010PTC153028

	As at 31st March'2024		As at 31st March'2023	
	Rs. (In Hundreds	Rs. (In Hundreds	Rs. (In Hundreds	Rs. (In Hundreds
NOTE- "C"				
UNSECURED LOANS				
From Alok Banerjee			201610.03	
Sunanda Banerjee	28283.01		15400.00	
Arindam Banerjee	10383.01		16900.00	
Papia Banerjee	18303.01		1420.00	
Shrabani Mukherjee				
Sweet Hut Developers	45238.50		48238.50	
	(b)	1,02,207.53		2,83,568.53
TOTAL NON CURRENT LIABILITIES (a+b)		1,02,207.53		2,87,568.53
NOTE - "D"				
CURRENT LIABILITIES				
Trade Paybles	13,279.52	13,279.52	81,884.15	81,884.15
NOTE - "E"				
Other Current Liabilities:				
Advance Received From Customer	59350.00			
Other Current Liabilities				
GST @ 1%			1,395.96	
TDS Liabilities	1,670.02	61,020.02		1,395.96
Short term provisions				
Provision for Taxation(22-23)			2,389.05	2,389.05
Provision for Taxation(23-24)	4,134.76	4,134.76		
NOTE; "I"				
Trade Receivables				
(Agregate amount of Trade Receivable O/s for		-		499.90
a period exceeding six months from the date		-		-
Others (Specify Nature)		-		499.90

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerjee
Director

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SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

NOTE - "D"

SWEET HUT INFRASTRUCTURE PVT. LTD.

Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156

CIN NO : U45400WB2010PTC153028

Trade Payables ageing schedule as at 31-03-2024

(Rs. (In Hundreds)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1Year	1-2Years	2-3 years	More than 3years	Total
(i) MSME	-	-	-	-	-
(ii) Others	13,279.52	-	-	-	13,279.52
(iii) Disputed dues---	-	-	-	-	-
MSME	-	-	-	-	-
(iv) Disputed dues	-	-	-	-	-
Others	-	-	-	-	-

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerji
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

NOTE : " I "

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
CIN NO : U45400WB2010PTC153028

Trade Receivables ageing schedule as at 31-03-2024

(Amount in Rs. In Hundreds)

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months - 1 Year	1 -2 years	More than 3years	Total
(i)Undisputed Trade Receivables -- Considered good					-
(ii)Undisputed Trade Receivables -- Considered doubtful	-	-	-	-	-
(iii)Disputed Trade Receivables -- Considered good	-	-	-	-	-
(iii)Disputed Trade Receivables -- Considered doubtful	-	-	-	-	-

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

NOTE : "E"

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
CIN NO : U45400WB2010PTC153028

ADVANCE RECEIVED FROM CUSTOMER AS AT 31-03-2024

Sl.No.	Particulars	AMOUNT RS. (Hundreds)	AMOUNT RS. (Hundreds)
1	Soumitra Chakraborty		33,350.00
2	Shrabani Mukherjee		26,000.00
3			
	TOTAL (1) ==	-	59,350.00

OTHER CURRENT LIABILITIES 31-03-2024

Amount (Rs In hundreds.)

	Statutory Dues:		
1	Providend Fund		
2	ESI		
3	TDS Liabilities	1,670.02	
	Other Dues:		
1	Salary & Wages		
2	Retainership		
3	Director's Salary		
4	Audit Fees		
5	Drilling Charges		
	TOTAL (2) =	1,670.02	1,670.02
	Total Current Liabilities (1+2)		61,020.02
	Short Term Provisions		
	Provision for Taxation (23-24)	4,134.76	4,134.76

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerji
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papiea Banerjee
Director

NOTE - "D"

SWEET HUT INFRASTRUCTURE PVT. LTD.

Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156

CIN NO : U45400WB2010PTC153028

Sundry Creditors

1-Apr-2023 to 31-Mar-2024

Particulars	AMOUNT RS. (in Hundreds)
Ahamed Steel Emporium	2467.19
Asima Nirman	3120.98
Chopra Udyog	203.45
Siddhivinayak Enterprise	2623.45
Lokenath Nirman	1720.99
Lokenath Sanitation	1062.32
Rabindranath Biswas	1014.94
New Rang Mahal	422.7
Srija Enterprise	643.5
Total	13,279.52

GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ KOLKATA

SWEET HUT INFRASTRUCTURE PVT. LTD.

Aritan Banji

Director

SWEET HUT INFRASTRUCTURE PVT. LTD.

SWEET HUT INFRASTRUCTURE PVT. LTD.

Papia Banerjee

Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
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CIN NO : U45400WB2010PTC153028

NOTE - "J"

	CASH AT BANK BALANCE 31-03-2024	Amount (Rs. In Hundreds)
1	Cash in hand	3531.19
2	HDFC (11292000003427)IFSC-HDFC0001129	126809.90
3	HDFC (59209830327268)IFSC-HDFC0000018	440.00
4	SBI (31669283624)IFSC-SBIN11542	1293.63
5		
6		
7		
8		
9		
	TOTAL=	1,32,074.72

NOTE - "K"

	OTHER CURRENT ASSETS 31-03-2024	Amount (Rs. In Hundreds)
1	Advance Tax	3,000.00
2	Custom Home Decor Pvt Ltd	6717.89
3	Hotel Royal Bengal Pvt Ltd	4100
4	Swapnadip Das	8,250.00
5	4 walls	83.68
6	Annapurna Electric	229.10
7	Bt Realters	195.36
8	civcon	298.20
9	Dipanjan ghosh	58.19
10	Dipti Enterprise	43.83
11	Fedilite Venture Pvt ltd	17.00
12	Home Solution	93.00
13	Jabbar Ali	76.50
14	Raktim Karmakar	103.19
15	Subham Sastri	20.00
16	Siddik Ali	82.60
17	Spandan Architects	56.10
	TOTAL=	23,424.64

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

GUPTA & CO. ★ CHARTERED ACCOUNTANTS ★ KOLKATA

SWEET HUT INFRASTRUCTURE PVT. LTD.
Arindam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.		
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156		
CIN NO : U45400WB2010PTC153028		
LIST OF Current Investments AS AT 31-03-2024		
S.No.	Particulars	Amount
1	Muragacha Investment	50,015
2	Arnab Mukherjee - Suv-04	1,000
3	FD Hdfc	5,000
4	Roy Para land	910
5	Suvechcha Ph-3	2,722
6	Suvechcha Sk Rafikul	2,000
7	Swagatam Apartment	176
		61,823

GUPTA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.

Aridam Banerji

Director

SWEET HUT INFRASTRUCTURE

SWEET HUT INFRASTRUCTURE PVT. LTD.

Papia Banerjee

Director

NOTE - "L"

SWEET HUT INFRASTRUCTURE PVT. LTD.
Synthesis Business Park, 7th Floor, Office No. 12, Kolkata-156
NOTES FORMING PART OF THE STATEMENT PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2024
CIN NO : U45400WB2010PTC153028

		As at 31st March'2024		As at 31st March'2023	
		Amount (Rs. In Hundreds)	Amount (Rs. In Hundreds)	Amount (Rs. In Hundreds)	Amount (Rs. In Hundreds)
1	**Employee benefits Expenditure on:-**				
	Bonus	930.00		750.00	
	Driver Salary	1200.00			
	Director Salary	10800.00		6300.00	
	Salary	3900.00		6480.00	
	Staff Welfare	2360.00		350.00	
	Tea & Tiffin	381.80		733.00	
			19,571.80		14,613.00
2	**Finance Cost**				
	Bank Charges	8.26		40.39	
	Bank Interest			73.04	
			8.26		113.43
3	Others Expenses				
	Alm Sliding Window	8889.06			
	Electrical Instalation	35119.06			
	Bricks	2712.50		12236.00	
	Cement	5623.69		34554.00	
	Collapcable Gate Grill	3753.03		5142.26	
	Elevator			15700.00	
	Floor Tiles	18212.74		7109.92	
	Generator	9400.00			
	Hardware Items	2449.57			
	Labourcharge With Materials	9707.50		72548.80	
	Flush Door	2891.91			
	Pipe for underline			353.65	
	Plumbing & Sanitory items	15805.51		7376.12	
	Ply Wood			705.43	
	Road Dhalai Exp	1660.10			
	Road Tiles	2447.20			
	Putty Paint etc	15075.80			
	Sand	3392.45		20651.01	
	Sand Stonechips & Bricks	12310.00		64023.64	
	Steel & Rod	954.63		95580.03	
	Stone	1806.50		12017.62	
	Steel window Toilet Door Etc	11369.17			
	Wooden Frame	3230.55		3343.48	
	Accounting Expenses	655.00		350.00	
	Architect & Engineer Exp	697.11		630.00	
	Advertisement Expenses	835.00			
	Brokerage	8665.09		3944.81	
	Business Promosion Expenses	11796.90		3056.50	
	Car Maintenance	1649.37		2260.00	
	Car Insurance	87.95			
	CC expenses	2060.93		4000.00	
	CCTV			1080.00	

SWEET HUT INFRASTRUCTURE PVT. LTD.
Director

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GUPTA & CO. CHARTERED ACCOUNTANTS KOLKATA

Computer consumable	1110.77			238.90	
Electrical Goods				206.00	
Electricity Charges	5078.74			450.52	
Exgratia Exp	425.00				
Filling Fees (ROC)	643.00			236.10	
General Expenses	1536.00			170.68	
Insurance expenses	3374.24				
Legal Expenses	1177.70			601.80	
Local Conveyance	2964.00			611.00	
Maintenance	1400.28			1131.95	
Plantation & Gardening Expenses	130.00			244.09	
Power & Fuel	331.00				
Postage				35.00	
Printing & Stationery	652.48			942.30	
Profession Tax	25.00			25.00	
Rates & Taxes	2780.24			7070.99	
Rent	1860.00				
Repairs	1516.72			960.00	
Sanitation & Water Charges	1286.00			1035.00	
Security Expenses	2845.00			750.00	
Site Expenses				520.70	
Web Expenses	60.00				
Trade Licence	62.50				
Telephone Charges	130.26			155.99	
Boundary Wall	12106.50			9441.18	
Carriage	98.00				
Daily Labour	4105.00				
Damp Repairing Exp	523.00				
Dhalai Exp	2894.50				
Drain	2341.00				
Gym Room	2378.10				
Hireing Charges	78.00				
Roof Garden Expenses	100.00				
Soil Feeling	184.00				
Submarshal	750.00				
JCB Exp				726.00	
Labour Charge				82000.00	
Transformer Exp	7750.00			7858.72	
Transformer Swagatam Apartment	100.00			11110.92	
Unloading & Shifting	391.00			300.00	
		2,56,446			4,93,486
4 **Payment to Auditors**					
For Taxation Matter					
For Company Matter	150.00	150.00		150.00	150.00
		2,56,596.34			4,93,636.11

SWEET HUT INFRASTRUCTURE PVT. LTD.
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.
Papia Banerjee
Director

Gupta & Co.
Chartered Accountants

CK-86, Salt Lake, Sector – II,
Ground Floor, Kolkata – 700 091
Office : 033 – 35081974
Mobile : 9831208890 / 9830041610
Email: guptaco1972@gmail.com
ssur255@gmail.com

SWEET HUT INFRASTRUCTURE PRIVATE LIMITED

Notes to Financial Statements as at and for the year ended 31st March 2024

Note - 1

A) SIGNIFICANT ACCOUNTING POLICIES:-

a) BASIS OF ACCOUNTING AND REVENUE RECOGNITION :-

i) The Company prepares its accounts under historical cost convention on accrual basis, unless otherwise stated, as a going concern, in accordance with the generally accepted accounting principles in India and the Accounting Standards issued by the Institute of Chartered Accountants of India, which has been prescribed under Section 133 of the Companies Act 2013, as amended and other relevant provisions of the Companies Act.

ii) Revenue is recognized upon supply of goods/ rendering of services to the clients.

iii) Any Changes in accounting policies are suitably disclosed in the Notes along with the impact, if any, of the same on the Financial Statements of the Company.

b) USE OF ESTIMATES :-

The preparation of financial statements which is in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting period. Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

c) INVENTORIES :-

Inventories are valued at lower of cost or net realizable value.

d) RETIREMENT BENEFITS :-

i) Defined Contribution Plan

Employees' benefits in the form of Provident Fund, ESI and other labour welfare funds are considered as Defined Contribution Plan and the contributions are charged to the Statement of Profit & Loss of the year when the contributions to the fund are due.

e) EMPLOYEE BENEFITS :-

Short term employee benefit is recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.

f) BORROWING COSTS :

Borrowing costs are recognized as an expense in the year in which are incurred.

g) FOREIGN CURRENCY TRANSACTIONS :-

No Foreign Currency transactions have been executed during the year.

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GUPTA & CO. CHARTERED ACCOUNTANTS KOLKATA

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h) **PROVISION FOR CURRENT & DEFERRED TAX :-**
Provision for Income Tax comprises of current tax. Current tax is determined as the amount of tax payable in respect of taxable income for the period. In absence of depreciation, there is no question of providing Deferred tax .

i) **PROVISIONS AND CONTINGENCIES:-**
i) A provision is recognized for a present obligation as a result of past events, if it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date.

ii) Contingent liabilities, which are material and whose future outcome cannot be ascertained with reasonable certainties are treated as contingent and are disclosed by way of additional notes.

iii) Contingent Assets are neither recognized nor disclosed in the financial statements.

j) **EARNINGS PER SHARE :-**
Basis of earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted number of shares outstanding during the period are adjusted for the effects of all diluted potential equity shares.

k) **CASH AND CASH EQUIVALENTS :-**
Cash and cash equivalents in Balance Sheet comprise of cash at bank and cash in hand and short-term Deposits with an original maturity of months or less.

B) OTHER NOTES :-

a) Pending receipt of confirmation certificates in respect of trade receivables, trade payables, loans, advance and deposits, book balances thereof have been taken as correct and incorporated in these accounts.

b) Directors' Remuneration (included in respective heads of expenses) (Rs. In 00's)

Particulars	2023-24	2022-23
Salary, Allowances etc.	10800	13530
Grand Total	10800	13530

SWEET HUT INFRASTRUCTURE PVT. LTD.
Aindam Banerjee
Director

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

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d) The Company has complied with the Accounting Standards regarding fundamental accounting assumptions referred to in Section 133 of the Companies Act, 2013 except in respect of non accounting of subscription receipts on accrual basis (Amount unascertained) (AS -1).

e) In terms of Accounting Standard 22 issued by the Institute of Chartered Accountants of India (ICAI) regarding accounting treatment of tax on income, the Deferred Tax Asset/ (Liability) is as follows:
(Rs. in 00's)

Particulars	2023-24	2022-23
Related to Timing Difference on account of Depreciation	-	-
Disallowance under the Income Tax Act, 1961	-	-
Provision for Doubtful Debts	-	-
Provision for Deferred Tax Asset/(Liability)	-	-

f) Payment to the Auditors during the year : (Rs. in 00's)

Particulars	2023-24	2022-23
Statutory Audit Fees	100	100
Tax Audit Fees	50	50
Certification Fees	-	-
Internal Audit Fees	-	-
Reimbursement of Expenses	150	150

g) Assets issued by the ICAI, the Company reviewed its carrying cost of assets with value in use (determined on the basis of future earnings) and based on such review the Management is of the opinion that in the current financial year, provision for impairment of assets is not necessary.

h) Earnings Per Share (EPS) :

Particulars	2023-24	2022-23
Net Profit after tax (Rs.in 00's)	11768.17	6799.59
Weighted average number of shares outstanding (actual)	260000	260000
Basic and Diluted (actual)	4.53	2.62
Face Value per Share (actual)	10	10

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i) In the opinion of the Management and to the best of their knowledge and belief, the value of realization of loans, advances and other current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.

j) There are no dues to Micro and Small Enterprises as at 31st March 2024. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act 2006, has been determined to the extent such parties have been identified on the basis of information available with the Company.

k) Disclosure in respect of related parties' transactions pursuant to Accounting Standard 18 is tabulated below:

Sl. No.	Name of the Related Parties	Description of relationship	Nature of Transactions	Amount (Rs. In 00's)
1	Sunanda Banerjee	Director	Salary	3600
2	Arindam Banerjee	Director	Salary	3600
3	Papia Banerjee	Director	Salary	3600

l) As regards Management's Financial Impact Assessment the estimates or provisions are reasonable and its due effect has been given in the financial statements.

m) Segment reporting in accordance with Accounting Standard 17 is not required as the Company has single line of business during the year.

n) All the figures in the financial statements are rounded off to Rs. Hundreds.

o) No Director of the Company has given any guarantee in respect of any loan taken by the Company.

p)The Company has not traded or invested in crypto currency or virtual currency during the financial year.

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q) The Company is not covered under Corporate Social Responsibility under Section 135 of the Companies Act 2013.

r)There are no undisclosed transactions in the books of accounts of the Company.

s) The Company is not holding any benami property under Benami Transactions (Prohibition Act 1988).

t) The Company has not transacted with any struck off Company under Section 248 of the Companies Act 2013.

u) The provisions of Section 2(87) of the Companies Act 2013 are not applicable to the Company.

v) The provisions of Section 230 to 237 of the Companies Act 2013 are not applicable to the Company.

w) Loan to related parties repayable on demand or without specifying any terms or period of repayment.

Type of Borrower	Amount of Loan or advance In the nature of loan outstanding(in 00's Rs.)	%to the total loans or advance in the nature of loans
Promoters	10383.01	10.16%
Directors	21126.02	45.58%
KMPs	-	
Related Parties	45238.50	44.26%

GUPTA & CO. KOLKATA CHARTERED ACCOUNTANTS

SWEET HUT INFRASTRUCTURE PVT. LTD.

SWEET HUT INFRASTRUCTURE PVT. LTD.
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x) Ratio Analysis :

Sl. No.	Particulars	23-24	22-23
1	Current Ratio (Current Assets/Current Liabilities)	2.77	4.65
2	Debt Equity Ratio (Borrowings/Shareholders Funds)	2.75	11.12
3	Debt Service Coverage Ratio (EBITDA/Principal plus Intt Paid)	0.09	3.56
4	Return on Equity (PBT/Share Capital)	0.61	0.35
5	Inventory Turnover Ratio	-	0.58
6	Trade Receivable/Turnover	-	-
7	Trade Payable /Turnover Ratio	0.03	0.24
8	Net Capital Turnover Ratio Paid up Capital/Revenue from operations	0.05	0.08
9	Net Profit Ratio (PBT/Turnover)	0.03	0.03
10	Return on capital employed EBIT/Shareholders Funds	0.43	0.36
11	Return on investment (Net profit on investment/cost of investment)	--	--

y)The previous year's figures have been re-grouped/re-classified to conform to the current year's classification.

F.R.No. 301028E
DATE : 05.09.2024
PLACE : KOLKATA

GUPTA & CO. CHARTERED ACCOUNTANTS KOLKATA

Saminder Sur
Signed by S.SUR, F.C.A.
Partner of GUPTA & CO.
Mem. No. 058255

SWEET HUT INFRASTRUCTURE PVT. LTD.
Aindam Banerjee
Director

SWEET HUT INFRASTRUCTURE PVT. LTD.
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