



D. K. DE SARKAR & CO.

Chartered Accountants

6, Jawaharlal Nehru Road, Siddha Esplande,
11th Flr. R/No.1102, Kolkata - 700 013.

INDEPENDENT AUDITOR'S REPORT

To
The Member

Opinion

We have audited the accompanying Financial Statements of **VPH Developers Private Limited** ("the company"), which comprise the Balance sheet as at **March 31, 2024**, 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 (hereinafter referred to as 'the Financial Statements').

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, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at March 31, 2024, and its Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report and Business Responsibility Report, if any but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is 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 of the company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Management and Board of Directors are 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 is also responsible for overseeing the company's financial reporting process.



VPH DEVELOPERS PVT. LTD.

Sanjeev Bhattacharya

Director

- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The reporting on the adequacy of the internal financial controls over financial reporting of the company with reference to these Financial Statements and the operating effectiveness of such controls are not applicable to the company.

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

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year.
- d) 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 kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the company or
 - provide any guarantee, security or the like to or 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 persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall:
 - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- iii) Based on such audit procedures as 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 (d) (i) and (d) (ii) contain any material mis-statement.
- e) The company has not declared or paid any dividend during the year. Hence, the company is not required to comply with the provision of the Section 123 of the Act.
- f) In accordance with the requirements of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended, we report that the provisions regarding the maintenance of an audit trail using accounting software, which became effective from 1st April 2023, is not applicable, as the Company has maintained books of accounts for this year manually.

(C) Reporting under Section 197(16) of the Act, [as amended] is not applicable to the private company.

Place: Kolkata – 700 013
Date: The 06th day of September, 2024.



For, D. K. DE SARKAR & CO.
Chartered Accountants
Firm Regn. No. 313142E

(Surajit Ghosh)
Partner
M. No. 055393
UDIN 24055393BKBIMF2938

VPH DEVELOPERS PVT. LTD.

Sanjeev Bhatnagar

Director

VPH DEVELOPERS PRIVATE LIMITED
[CIN : U45400WB2013PTC198388]
12, Bhabanath Sen Street, Gr. Flr, Kolkata - 700 004

Balance Sheet as at 31st day of March, 2024

		[Rs. in '00]	
	Note	As at 31.03.2024	As at 31.03.2023
<u>EQUITY & LIABILITIES</u>			
<u>Shareholder's Fund</u>			
Share Capital	1	1,000.00	1,000.00
Reserves & Surplus	2	3,320.16	7,034.81
<u>Current Liabilities</u>			
Trade Payable	3	30,053.50	35,372.11
Other Current Liabilities	4	3,30,370.49	1,76,163.82
Provision for Income Tax		-	89.88
		3,64,744.15	2,19,660.62
<u>ASSETS</u>			
<u>Non Current Asset</u>			
Property, Plant & Equipment	5	4.75	5.68
<u>Current Asset</u>			
Inventories	6	1,53,828.34	53,121.36
Cash & Cash Equivalents	7	1,029.34	475.55
Short Term Loans & Advances	8	1,88,198.67	1,51,373.14
Other Current Assets	9	21,683.05	14,684.89
		3,64,744.15	2,19,660.62

Accompanying notes 1 - 15 form
part of the financial statements

In terms of our report of even date annexed hereto.

For, D. K. DE SARKAR & CO.
Chartered Accountants

(Surajit Ghosh)
Partner
[M No. 055393]



Date : The 06th day of September, 2024.
Place : Kolkata - 700 013

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

Shivuli Bhattacharya

Director

VPH DEVELOPERS PRIVATE LIMITED

[CIN : U45400WB2013PTC198388]

12, Bhabanath Sen Street, Gr. Flr, Kolkata - 700 004

Statement of Profit & Loss for the year ended 31st day of March, 2024

		[Rs. In '00]	
	Note	Current Year	Previous Year
Income			
Revenue from Operation	10	-	31,320.00
		-	31,320.00
Expenditure			
Cost of materials consumed	11	53,973.83	30,604.27
Changes in inventories	12	(1,00,706.98)	(23,368.00)
Depreciation	5	0.93	5.34
Other Expenses	13	50,446.87	21,234.63
		3,714.65	28,476.24
Profit/(Loss) [before exceptional and extraordinary items and tax]		(3,714.65)	2,843.76
Profit/(Loss) from exceptional items		-	-
Profit/(Loss) [before extraordinary items and tax]		(3,714.65)	2,843.76
Profit/(Loss) from extraordinary items		-	-
Profit/(Loss) [before tax]		(3,714.65)	2,843.76
Tax expense:			
Current tax expense for current year		-	89.88
Current tax expense relating to prior years		-	-
Net current tax expense		-	89.88
Deferred tax		-	-
Profit/(Loss) from continuing operations		(3,714.65)	2,753.88
Earning per share [basic & diluted]		(0.37)	0.28

Accompanying notes 1 - 15 form
part of the financial statements

In terms of our report of even date annexed hereto.

For, D. K. DE SARKAR & CO.
Chartered Accountants

(Surajit Ghosh)
Partner
[M No. 055393]



VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya
Director

Date : The 06th day of September 2024
Place : Kolkata - 700 013.

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya
Director

VPH DEVELOPERS PVT. LTD.

Shivuli Bhattacharya
Director

VPH DEVELOPERS PRIVATE LIMITED
[CIN : U45400WB2013PTC198388]
12, Bhabanath Sen Street, Gr. Flr, Kolkata - 700 004

Notes Forming part of the Annual Accounts for the year ended 31st March 2024

Note - 1

SHARE CAPITAL

Authorised

50,000 (P.Y. 50000) Eq. Shares @ Rs.10/- each

Issued, Subscribed & Paid-up

10,000 (P.Y. 10000) Eq. Shares @ Rs.10/- each

[Rs. In '00]

Current Year	Previous Year
5,000.00	5,000.00
1,000.00	1,000.00

Reconciliation of Equity Shares

	As at 31.03.2024		As at 31.03.2023	
	No. of shares	Amt. of shares	No. of shares	Amt. of shares
Shares at the beginning of the year	10,000	1,000.00	10,000	1,000.00
Add : Issued during the year	-	-	-	-
Shares at the end of the year	10,000	1,000.00	10,000	1,000.00

Shareholders holding more than 5% Eq.shares in the Company

	As at 31.03.2024		As at 31.03.2023	
	No. of shares	% holding	No. of shares	% holding
Sanjib Bhattacharjee	9000	90.00%	9000	90.00%
Sumana Bhattacharya	1000	10.00%	1000	10.00%

Details of shares held by Promoters

	No. of shares held as at 01.04.2024	No. of shares held as at 31.03.2023	% of total shares	% changes during the year
Sanjib Bhattacharjee	9000	9000	90.00%	-
Sumana Bhattacharya	1000	1000	10.00%	-

Note - 2

RESERVE & SURPLUS

Description	As at 31.03.2024			As at 31.03.2023		
	Bal. b/f.	Addition/ (Deletion)	Bal. c/f.	Bal. B/f.	Addition/ (Deletion)	Bal. c/f.
P & L Account	7,034.81	(3,714.65)	3,320.16	4,280.93	2,753.88	7,034.81
Total	7,034.81	(3,714.65)	3,320.16	4,280.93	2,753.88	7,034.81

Note - 3

TRADE PAYABLE

Sundry Creditors

[for goods & others]

Secured, Considered goods

Disputed Dues

Others

Outstanding for the period (< 1 Yr)

Outstanding for the period (1-2 Yrs)

Outstanding for the period (2-3 Yrs)

Outstanding for the period (> 3 Yrs)

Disclosures in respect of dues to MSME (if any) could not be furnished as none of the suppliers/service providers have provided the details of their registration, if any, under sec. 22 of the Micro, Small and Medium Enterprises Development Act, 2006

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharjee

-	-	-
-	-	-
881.39		
-		
-		
29,172.11	35,372.11	
30,053.50	35,372.11	

Note - 4

OTHER CURRENT LIABILITIES

Auditor's Remuneration

Advance Received

[Includes Rs.153926.99 (PY. Rs.166463.82) from related parties]

Director

150.00	100.00
3,30,220.49	1,76,063.82
3,30,370.49	1,76,163.82

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharjee

Director

VPH DEVELOPERS PVT. LTD.

Shruti Bhattacharya

Director

Contd..... 2



Note -5

PROPERTY, PLANT & EQUIPMENT

Description	GROSS BLOCK			
	Bal. B/f.	Addition	Deletion	Bal. c/f.
Office Equipments Printer	95.00	-		95.00
Total	95.00	-	-	95.00
Previous Year	95.00	-	-	95.00

Description	DEPRECIATION			
	Bal. B/f.	For this Year	Other Adjustment	Bal. c/f.
Office Equipments Printer	89.32	0.93		90.25
Total	89.32	0.93	-	90.25
Previous Year	83.98	5.34		89.32

Description	NET BLOCK	
	Bal. c/f.	Bal. B/f.
Office Equipments Printer	4.75	5.68
Total	4.75	5.68
Previous Year	5.68	

Note - 6

INVENTORIES

Stock-in-trade [Land & Property -not under Construction]
[value includes tax, duties etc incurred after purchase]

29,753.36	29,753.36
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Work in Progress

[Project : Mahatma Sisir kr Sarani, Kolkata]

1,24,074.98	23,368.00
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1,53,828.34	53,121.36
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Note - 7

CASH & CASH EQUIVALENTS

Cash in hand (as certified by a Director)

244.99	50.99
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Cash at Bank

Kotak Mahindra Bank, Salt Lake, Sec-1, Kolkata
(A/c. No.672011004237)

784.35	424.56
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1,029.34	475.55
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Note - 8

SHORT TERM LOANS & ADVANCES

[Secured, considered good]

Advances to Related Parties

Advances to Others

1,49,128.12	1,39,667.20
39,070.55	11,705.94

1,88,198.67	1,51,373.14
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Note - 9

OTHER CURRENT ASSETS

Security Deposit (Jt Venture Project)

Tax Deducted at Sources (IT)

Balance with Revenue Authority (GST Input)

10,000.00	10,000.00
735.32	59.16

10,947.73	4,625.73
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21,683.05	14,684.89
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Note - 10

REVENUE FROM OPERATION

Sale

Extra Work - Receipts

25,000.00

6,320.00

31,320.00

VPH DEVELOPERS PVT. LTD.

Sanjeeb Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

Shiveli Bhattacharya

Director



Note - 11

COST OF MATERIAL CONSUMED

Opening Stock	
Purchases	
Less: Closing Stock	

Materials consumed comprises
Construction Materials

-	-
53,973.83	30,604.27
53,973.83	30,604.27
-	-
53,973.83	30,604.27
53,973.83	30,604.27

Note - 12

CHANGES IN INVENTORIESAt the beginning of the Year

Stock-in-trade [Land & Property -not under Construction]
[value includes tax, duties etc incurred after purchase]

WIP [Project : Mahatma Sisir Kr Sarani, Kolkata]

At the end of the Year

Stock-in-trade [Land & Property -not under Construction]
[value includes tax, duties etc incurred after purchase]

WIP [Project : Mahatma Sisir Kr Sarani, Kolkata]

29,753.36	29,753.36
23,368.00	-
29,753.36	29,753.36
1,24,074.98	23,368.00
(1,00,706.98)	(23,368.00)

Note - 13

OTHER EXPENSES

Labour Charges
Service Charge
Other Construction Expenses
Landlord Payments
Carriage
Plumbing Works
Supervision Expenses
Legal Expenses
Fees
Tax & Duties
Advertisement
Auditor's Remuneration
Consultancy Expenses
Bank Charges
Travelling & Conveyance
Repair & Maintenance
Miscellaneous Expenses

24,360.52	4,737.25
-	794.00
8,186.89	2,657.97
1,400.00	3,850.00
2,034.68	303.89
229.75	-
160.00	-
3,331.30	1,094.84
1,989.08	5,044.08
5,080.01	1,407.10
1,000.00	15.01
150.00	100.00
-	212.80
20.61	2.36
652.06	155.59
1,671.32	767.53
180.65	92.41
50,446.87	21,234.63

Note - 14

ANALYTICAL RATIOS

Current Ratio
Debt-Equity Ratio
Debt Service Coverage Ratio
Return on Equity Ratio
Inventory turnover ratio
Trade Receivables turnover ratio
Trade payables turnover ratio
Net capital turnover ratio
Net profit ratio
Return on Capital employed
Return on Investment

VPH DEVELOPERS PVT. LTD.
Sanjib Bhattacharya

Director

As at 31.03.2024	As at 31.03.2023	% changes
1.012	1.038	-2.502%
#DIV/0!	0.76	#DIV/0!
1.65	0.41	299.939%
0.000	3.901	
#DIV/0!	0.088	
#DIV/0!	2.844	#DIV/0!
#DIV/0!	0.013	#DIV/0!

Contd..... 4

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

Shiveli Bhattacharya

Director



ELEMENTS OF RATIO

Current Ratio
Debt-Equity Ratio
Debt Service Coverage Ratio
Inventory turnover ratio
Trade Receivables turnover ratio
Trade payables turnover ratio
Net capital turnover ratio
Net profit ratio
Return on Capital employed
Return on investment

As at 31.03.2024		As at 31.03.2023	
numerator	denominator	numerator	denominator
3,64,739	3,60,424	2,19,655	2,11,626
-	-	-	-
-	-	-	-
-	-	31,320	41,437
-	-	-	-
53,974	32,713	30,604	74,184
-	-	31,320	8,029
-	-	2,754	31,320
-	-	2,844	1,000
-	-	2,844	2,19,661

Consideration of elements of Ratio

Current Ratio
Debt-Equity Ratio
Debt Service Coverage Ratio
Return on Equity Ratio
Inventory turnover ratio
Trade Receivables turnover ratio
Trade payables turnover ratio
Net capital turnover ratio
Net profit ratio
Return on Capital employed
Return on investment

numerator	denominator
Current Assets	Current Liabilities
Total Debt	Sh Capl + Reserve - Rev Resv
PBID	Repayment of Borrowing & Intt
PAT	Sh Capl + Reserve - Rev Resv
Cost of Goods sold	Average Inventory
Total Sales	Average trade receivable
Total Purchase	Average trade payable
Revenue from Operation	Net WC
PAT	Revenue from Operation
EBIT	Equity + Debt
EBIT	Total Asset

Reasons for > 25% increase (decrease) in ratios

Trade payables turnover ratio	Average Trade Payable has reduced
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VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

Contd..... 5



VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

Shiuli Bhattacharya

Director

Note- 15

SIGNIFICANT ACCOUNTING POLICIES

BASIC:

- The Financial Statement has been prepared under the mercantile system of accounting with historical cost convention and the provisions of the Companies Act, 2013.
- The Item of Income and Expenditure are recognized on accrual basis.
- Accounting policies not stated to specifically otherwise, are consistent with the generally accepted accounting principles.
- The preparation of financial statements might require estimates and assumptions in reporting the amount of assets, liabilities, revenues and expenses. Difference between the actual results and estimates are to be recognized in the period in which the results are known/materialized.

INVENTORIES:

- Inventories (Land & Properties & WIP) valued at cost of acquisition plus expenses borne after acquisition.

RECOGNITION OF REVENUE:

- Receipt recognized on actual received basis.

PROVISION FOR TAXATION & DEFERRED TAX:

- Tax has been provided on the net income as per provision of the Income Tax Act, 1961.
- As, there is no significant difference between the taxable income & accounting income, deferred tax provision is not required in this year.

REGULATORY INFORMATION

1. Contingent Liabilities & Commitments

- The Company does not have any claim acknowledgement as debt.
 - There was no commitment pending as on the last day of financial year as committed by the company.
 - There was no guarantee pending as on the last day of the financial year as given by the company other than guarantee given for borrowing from bank.
2. The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
 3. The company has not been declared a wilful defaulter (as defined by RBI Circular) by any bank or financial Institution or other lender.
 4. The company has no transactions with the companies struck off u/s.248 of the Companies Act, 2013 or sec. 560 of Companies Act, 1956,
 5. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company ("Ultimate Beneficiaries").
 6. The Company has not received any fund from any party ("Funding Party") with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 7. No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.
 8. The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)
 9. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPH DEVELOPERS PVT. LTD.

VPH DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

Shivuli Bhattacharya

Director



Contd..... 6

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ADDITIONAL INFORMATION

Nature of Transactions	Current Year (Rs. in '00)	Previous Year (Rs. in '00)
CIF Value of Imports	Nil	Nil
Expenditure in foreign currency	Nil	Nil
Value of Material consumed		
Import	Nil	Nil
Indigenous	539.73	306.04
Raw Materials		
Spares & Components		
Earning in Foreign Currency	Nil	Nil
Amount remitted in foreign currency	Nil	Nil

Auditor's Remuneration includes: -

Nature of Transactions	Current Year (Rs. in '00)	Previous Year (Rs. in '00)
Statutory Audit Fees	100.00	100.00
Co. Law Matters	50.00	50.00

RELATED PARTY DISCLOSURES

Transactions with the related parties

Nature of Transactions	Current Year (Rs. in '00)	Previous Year (Rs. in '00)
Filing Fees	39.08	-
Advance Repaid	14306.83	-
Advance Taken (Net of Repayment)	1770.00	100828.74
Advance Given	9460.92	

Balance Outstanding with the related parties

Nature of Transactions	Current Year (Rs. in '00)	Previous Year (Rs. in '00)
Advance Received	153926.99	166463.82
Advance Given	149128.12	139667.20

OTHER NOTES ON ACCOUNTS

- The previous year figure has been re-grouped and/or re-arranged wherever found necessary. The Figures in bracket denotes the earlier year's figure.
- A sales to the amount of Rs.25,00,000/- made on 13.05.2022 being a Flat No.2B measuring about 592 sq ft at 2nd Flr, at 72/1, Khudiram Bose Sarani, Kolkata-700 037, developed/constructed by this company has been considered as well as accounted in the books of accounts in the financial year 2022-23 but same has recognized & disclosed in the GSTR-1 (Details of outward supplies of goods or services) for the month of August'2023 under 'Nil rated, exempted and non GST outward supplies'.
- There is no due to any Micro and Small Enterprises as identified by the management of the company.
- The books of accounts for this year have been maintained manually.

In terms of our report of even date annexed hereto.

Date: The 06th day of September, 2024.
Place: Kolkata -700 013.

For, D. K. DE SARKAR & Co
Chartered Accountants



(Surajit Ghosh)
Partner
(M. No. 055393)

VPD DEVELOPERS PVT. LTD.

Sanjib Bhattacharya

Director

VPD DEVELOPERS PVT. LTD.

Shirish Ghatak

Director

Sanjib Bhattacharya

Director