Acknowledgement Number:633639831231024 **Date of filing : 23-Oct-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AACCT7140B		
Name	TRINAYANI VYAPAAR PVT. LTD.		
Address	2ND FLOOR, ROOM NO. 206, CENTRE POINT, 21, HEMANT BASU SARANI, DALHOUSIE , KOLKATA , 32-West Bengal, 91-INDIA, 700001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	633639831231024

Taxable Income and Tax Details	Current Year business loss, if any	1	58,389
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by RAJENDRA KUMAR BHALOTIA in the capacity of Director having PAN AHKPB4599C from IP address 182.65.127.90 on 23-Oct-2024 15:44:08 at 182.65.127.90 (Place) DSC SI.No & Issuer 3575305 & 409920968482CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

System Generated

Barcode/QR Code

AACCT7140B06633639831231024b49c3d471789c1807dedb922ac1be8573f002fc4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

TRINAYANI VYAPAAR PVT. LTD.
206,Centre Point, 21, Hemanta Basu Sarani, Kolkata - 700 001.

ANNEXURE - 'A'

DETAILS OF DEPRECIATION AS PER INCOME TAX ACT. FOR THE YEAR ENDED 31.03.2024

Description	Rate (%)	Opening Balance as on 01.04.23	Addition/ (Sales)	Adjustment	Depreciation	Net Balance as on 31.03.24
Land (Amarsota)	--	10910102.00	868669.00	0.00	0.00	11778771.00
Motor Cycle	15%	3971.00	0.00	0.00	596.00	3375.00
Pump Set	15%	9410.00	0.00	0.00	1412.00	7998.00
		10923483.00	868669.00	0.00	2008.00	11790144.00

Innayani Vyapaar Private Limiteo
Director

Innayani Vyapaar Private Limiteo
Director

S. SATNALIKA & ASSOCIATES
Chartered Accountants
1, British Indian Street, Room No.504, Kolkata – 700 069, 2248 7059, 9830041626, satnalika2096@gmail.com

INDEPENDENT AUDITORS' REPORT

To
The Members of
TRINAYANI VYAPAAR PVT. LTD. Report on the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **TRINAYANI VYAPAAR PVT. LTD** which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein 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 standalone financial statements give the information required by the Companies Act 2013 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 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 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 Companies Act, 2013 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone 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 standalone 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 in the 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.

S. SATNALIKA & ASSOCIATES
Chartered Accountants
KOLKATA

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Responsibilities of Management and those charged with governance for the standalone financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 implementation and maintenance of 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 standalone 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of standalone financial statement

Our objectives are to obtain reasonable assurance about whether the standalone 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.
A further description of the auditor's responsibilities for the audit of the standalone financial statements is included in Annexure A. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to this company and hence a statement for the same is not given.

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

Contd…

1, British Indian Street, Room No.504, Kolkata – 700 069, 2248 7059, 9830041626, satnalika2096@gmail.com

2. As required by Section 143(3) of the Act, we report that:

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

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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

d) 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.

e) 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.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

g) 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, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company does not have any pending litigations which would impact its financial position.

ii) The Company did not have any long-term contracts including 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.

iv) a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

Contd...

S. SATNALIKA & ASSOCIATES
Chartered Accountants
1, British Indian Street, Room No.504, Kolkata – 700 069, 2248 7059, 9830041626, satnalika2096@gmail.com

c) Based on audit procedures which we 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 (a) and (b) contain any material misstatement.

d) The Company has not declared or paid any dividend during the year.

e) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trial (edit log) facility and the same has operated through-out the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For S. SATNALIKA & ASSOCIATES
Chartered Accountants
(Firm Regd. No.321029E)

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

(SANJAY SATNALIKA)
Proprietor
M. No. 040692
UDIN: 24040692BKHMOU5255

1, British Indian Street
Room No. 504
Kolkata – 700 069

Date : 2nd day of September, 2024

Annexure A

Responsibilities for Audit of Standalone Financial Statement

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 but not for the purpose of expressing any opinion on the effectiveness of the company's internal control system.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 standalone 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, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

Contd....

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001

P.A. NO. : AACCT7140B. ASSESSMENT YEAR : 2024-2025

COMPUTATION OF TOTAL INCOME

I. INCOME FROM BUSINESS				
a. Net Loss as per audited Profit & Loss A/c.			-56626	
Add: Expenses not Allowable				
Depreciation as per Companies Act		245	245	
			-56381	
Less: Income taxable under Other Income		9200		
Less: Depreciation As per Income Tax		2008	11208	
			-67589	
	Less: Current year Other Source Income adjusted		9200	
			-58389	
	Less: Losses to be carried forward		-58389	0
II. INCOME FROM OTHER SOURCES				
Miss Income		9200		
Less: Current Year Business Loss set off		9200	0	0
	TOTAL INCOME			0
	ROUNDED OFF			0

	Income Tax as per section 115BAA(New Tax Rate) @ 22%		
Special Rate:	20% on LTCG(Land)	0	
Normal Rate:	22% on rest income	0	0
	Add: Surcharge @ 10%		0
	Add: Education Cess @ 4%		0
	Total Tax Payable u/s 115BAA		0
	Add: Interest u/s 234A, B & C		0
	Net Amount Payable		0
	Less: TDS for the year		0
	Balance Tax Payable		0

NOTE: LOSSES TO BE CARRIED FORWARD

A.Y.	NATURE OF LOSS	AMOUNT	ADJUSTED		BALANCE
2017-2018	Business Loss	35471	0	35471	
2018-2019	Business Loss	81877	0	81877	
2019-2020	Business Loss	28301	0	28301	
2023-2024	Business Loss	127203	0	127203	
2024-2025	Business Loss	58389	0	58389	331241
		331241	0		331241

V

Trinayani Vyapaar Private Limited
Bijoy Ghosh
Director

Trinayani Vyapaar Private Limited
[signature]
Director

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.

For S. SATNALIKA & ASSOCIATES
Chartered Accountants
(Firm Regd. No.321029E)

1, British Indian Street
Room No. 504
Kolkata – 700 069

S. SATNALIKA & ASSOCIATES
Chartered Accountants
KOLKATA

(SANJAY SATNALIKA)
Proprietor
M. No. 040692
UDIN: 24040692BKHMOU5255

Date : 2nd day of September, 2024

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

BALANCE SHEET As at 31 March, 2024

	Particulars	Note No.	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
A	**EQUITY AND LIABILITIES**			
	Shareholders' funds			
	Share capital	1	2,46,580.00	2,46,580.00
	Reserves and surplus	2	2,17,250.08	2,17,816.34
	Current liabilities			
	Short-term borrowings	3	-	8,945.15
	Trade Payables	4	46,414.90	46,414.90
	Other Current Liabilities	5	23,382.52	3,224.47
	Short-term provisions		-	-
	TOTAL		5,33,627.50	5,22,980.86
B	**ASSETS**			
	Non-current assets			
	Property, Pland and Equipment and Intangible Assets			
	Property, Pland and Equipment	6	1,17,833.94	1,09,149.70
	Non-current Investments	7	3,56,850.00	3,56,850.00
	Long-term loans and advances	8	2,322.46	2,322.46
	Current assets			
	Trade Receivable	9	50,512.30	50,512.30
	Cash and cash equivalents	10	2,417.19	1,378.78
	Other current assets	11	3,691.62	2,767.62
	TOTAL		5,33,627.50	5,22,980.86
	Other Notes	14-18		

See accompanying notes forming part of the financial statements
In terms of our report attached.

For S. SATNALIKA & ASSOCIATES
Chartered Accountants
(Firm Regd. No. 321029E)

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

(SANJAY SATNALIKA)
Proprietor
M. No. 040692
UDIN: 24040692BKHMOU5255
Place : Kolkata
Date : 2nd day of September, 2024

For and on behalf of the Board of Directors
Trinayani Vyapaar Private Limited

Nirmal Kumar Dey, Director Director
DIN No. 00824267

Trinayani Vyapaar Private Limited

Bijay Kumar Bhalotia, Director Director
DIN No.-00825009

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2024

	Particulars	Note No.	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
A	**CONTINUING OPERATIONS**			
1	Other income	12	92.00	-
2	Total Income (1+2)		92.00	-
3	Expenses			
a)	Depreciation and amortisation expense	6	2.45	6.51
b)	Other expenses	13	655.81	1,248.41
	Total expenses		658.26	1,254.92
4	Profit / (Loss) before tax (7 ± 8)		(566.26)	(1,254.92)
5	Tax expense:			
a)	Current tax expense for current year		-	-
b)	Current tax expense relating to prior years		-	404.79
c)	Net current tax expense		-	404.79
6	Profit / (Loss) from continuing operations (9 +10)		(566.26)	(1,659.71)
B	TOTAL OPERATIONS			
7	Profit / (Loss) for the year		(566.26)	(1,659.71)
8	Earnings per share (of Rs.10/- each): (a) Basic & Diluted (i) Continuing operations		-0.02	-0.07

See accompanying notes forming part of the financial statements
In terms of our report attached.

For S. SATNALIKA & ASSOCIATES
Chartered Accountants
(Firm Regd. No. 321029E)

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

(SANJAY SATNALIKA)
Proprietor
M. No. 040692
UDIN: 24040692BKHMDU5255
Place : Kolkata
Date : 2nd day of September, 2024

For and on behalf of the Board of Directors
Trinayani Vyapaar Private Limited

Director
Nirmal Kumar Dey, Director
DIN No. 00824267

Trinayani Vyapaar Private Limited

Director
Bijay Kumar Bhalotia, Director
DIN No.-00825009

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

A Corporate information

The Company having registered office address and place of business at 206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001 and earning Rental Income and profit on sale of land.

B Significant accounting policies

a Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standardsspecified under section 133 of the Companies Act, 2013 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

b Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known materialise.

c Inventories

The Company is not engaged in trading of any goods and hence there is no inventory.

d Revenue Recognition

The Company has not generate any revenue.

e Depreciation and amortisation

Depreciation has been provided as per the life prescribed in Schedule II of the Companies Act, 2013, except on free hold land.

f Other income

The Company has received Miscellaneous income Treated as other income.

g Tangible fixed assets

Tangible fixed assets except Lands are carried at cost of acquisition less accumulated depreciation and/or accumulated impairment loss, if any. The cost of an item of tangible fixed assets comprises its purchase price , including non-refundable taxes or levies and any dirtectly attributable cost of bringing the asset to its working condition for its intended use any trade discount and rebates are deducted in arriving at the purchase price.
Subsequent expenditures relates to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset.

h Investments

Long-term investments are accounted on cost basis. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

i Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares.

j Taxes on income

Income tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law). Income-tax expense is recognised in statement of profit and loss.Current tax is measured at the amount expected to be paid to the taxation authority, using the applicable tax rates and tax laws.

k Financial Income and Borrowing Cost

During the year the company has not earned any interest/ financial income.

During the year the company has not make any provision on interest on borrowungs.

l Foreign Currency Transactions

Transaction in foreign currency were not made by the company during the year.

m Employee Benefits

No employee benefit expenses incurred during the year.

n Previous years figures have been regrouped and/or re-arranged, whereever necessary.

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

o Undisclosed Income
Company didn't have any undisclosed income during FY 2023-24.

p Corporate Social Resposibility
Not Applicable as Company didn't cover u/s 135 of the Companies Act.

q Trading of Crypto Currency or Virtual Currency
Company didn't trade in Crypto Currency or Virtual Currency during FY 2023-24.

NOTE 1 OF SHARE CAPITAL

(₹ in Hundreds)

	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	(₹ in Hundreds)	Number of shares	(₹ in Hundreds)
a) Authorised				
Equity shares of 10/- each with voting rights	2500000	2,50,000.00	2500000	2,50,000.00
b) Issued, Subscried & Fully Paid-up				
Equity shares of 10/- each with voting rights	2465800	2,46,580.00	2465800	2,46,580.00
Total		2,46,580.00		2,46,580.00

c) Reconcilation of the number of shares and amount outstanding at the beginning and at the end of the reporting period : (₹ in Hundreds)

Particulars	Opening Balance	Fresh Issue	Bonus	Buy Back	Other Changes	Closing Balance
Equity shares with voting rights						
Year ended 31 March, 2024						
- Number of shares	2465800	-	-	-	-	2465800
- Amount	2,46,580.00	-	-	-	-	2,46,580.00
Year ended 31 March, 2023						
- Number of shares	2465800	-	-	-	-	2465800
- Amount	2,46,580.00	-	-	-	-	2,46,580.00

Other class of shares i.e. equity shares with differential right, compulsory convertible debentures, redeemable preference shares are not applicable to the company.

d) There is no specific rights, preferences and restrictions because the company is having only one class of Equity Shares of face value of Rs.10/- each.
e) There is no holding company and the details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates is not
f) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31.03.2024		As at 31.03.2023	
	Number of shares held	% holding in that class of	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Navyug Tracom Pvt. Ltd.	180000	7.30	180000	7.30
Max Moovers Pvt. Ltd.	700000	28.39	700000	28.39
Sarva Priya Holding Pvt. Ltd.	1180000	47.85	1180000	47.85

g) No shares are reserved for issue under options and contracts/commitments for the sale of shares/divestment
h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date: NIL
i) No securities have been issued that are convertible into equity or preference shares of the compnay. Hence no such terms of the securities exist.
j) No equity share call money is unpaid by directors, board members or otherwise.
k) No equity shares have been forfeited during the Financial year ending 31/03/2024
l) Disclosure of Promoter Shareholding

Shares held by promoters at the end of the year		F.Y. 2023-24		F.Y. 2022-23		% Change During the year
Sl No	Promoter Name	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
1	Sundar Bhalotia	2000	0.08%	2000	0.08%	-
2	Bijay Kumar Bhalotia	2000	0.08%	2000	0.08%	-
3	Rajendar Kumar Bhalotia	2000	0.08%	2000	0.08%	-
4	Kabita Mondal	2000	0.08%	2000	0.08%	-
5	Nirmal Kumar Dey	7800	0.32%	7800	0.32%	-
6	Max Moovers Pvt. Ltd	700000	28.39%	700000	28.39%	-
7	Sarva Priya Holdings Pvt. Ltd	1180000	47.85%	1180000	47.85%	-
8	Mrinmayee Trading & Movers Pvt. Ltd	70000	2.84%	70000	2.84%	-
TOTAL		1965800	79.72%	1965800	79.72%	-

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

Particulars	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
NOTE 2 OF RESERVES AND SURPLUS		
a) Securities premium account		
Opening balance	1,85,000.00	1,85,000.00
Closing balance	**1,85,000.00**	**1,85,000.00**
b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	32,816.34	34,476.05
Add: Profit / (Loss) for the year	(566.26)	(1,659.71)
Closing balance	**32,250.08**	**32,816.3390**
Total	2,17,250.08	2,17,816.34
NOTE 3 OF SHORT-TERM BORROWINGS		
Loans and advances from related parties		
Sarvapriya Holdings Pvt. Ltd.(Interest free)	-	8,945.15
	-	8,945.15

NOTE 4 OF TRADE PAYABLES

Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	46,414.90	46,414.90
Total Trade payables	**46,414.90**	**46,414.90**

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers

(₹ in Hundreds)

As at March 2024	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) undisputed dues - Others	-	-	-	-	-	-	-
(iv)Disputed dues - Others	-	-	-	-	-	46,414.90	46,414.90
Total	-	-	-	-	-	46,414.90	46,414.90

(₹ in Hundreds)

As at March 2023	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-	-
(ii) Disputed dues – MSME	-	-	-	-	-	-	-
(iii) undisputed dues - Others	-	-	-	-	-	-	-
(iv)Disputed dues - Others	-	-	-	-	-	46,414.90	46,414.90
Total	-	-	-	-	-	46,414.90	46,414.90

TRINAYANI VYAPAAR PVT. LTD.
206,Centre Point, 21, Hemanta Basu Sarani, Kolkata - 700 001.

NOTE 6 OF PROPERY, PLANT AND EQUIPMENT

A. Tangible assets

Tangible assets	Gross block				Accumulated depreciation and impairment				Net block	
	Balance as at 01.04.2023	Additions	Other adjustments	Balance as at 31.03.2024	Balance as at 01.04.2023	Dep. / amortisation expense for the year	Other adjustments	Balance as at 31.03.2024	Balance as at 31.03.2024	Balance as at 31.03.2023
	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)
(a) Land (Amarsota)	13977.82	98.91	0.00	14076.73	0.00	0.00	0.00	0.00	14076.73	13977.82
(b) Land (Amarsota,Siuri)	76286.22	8587.78	0.00	84874.00	0.00	0.00	0.00	0.00	84874.00	76286.22
(c) Land (Amarsota)	13270.79	0.00	0.00	13270.79	0.00	0.00	0.00	0.00	13270.79	13270.79
(d) Land (Amarsota)	4020.60	0.00	0.00	4020.60	0.00	0.00	0.00	0.00	4020.60	4020.60
(e) Land (Barkuri)	238.04	0.00	0.00	238.04	0.00	0.00	0.00	0.00	238.04	238.04
(f) Land (Barkuri)	1307.55	0.00	0.00	1307.55	0.00	0.00	0.00	0.00	1307.55	1307.55
(g) Motor Cycle	454.00	0.00	0.00	454.00	431.30	0.00	0.00	431.30	22.70	22.70
(h) Pump Set	509.00	0.00	0.00	509.00	483.02	2.45	0.00	485.47	23.53	25.98
Total	**110064.02**	**8686.69**	**0.00**	**118750.71**	**914.32**	**2.45**	**0.00**	**916.77**	**117833.94**	**109149.70**
Previous year	84823.31	25240.71	0.00	110064.02	907.81	6.52	0.00	914.33	109149.69	83915.50

B. Depreciation and amortisation relating to continuing operations:

Particulars	As at 31.03.2024 Amount(Rs)	As at 31.03.2023 Amount(Rs)
Depreciation and amortisation for the year on tangible assets as per Note 12 A	2.45	6.52
Less: Utilised from revaluation reserve	-	-
Depreciation and amortisation relating to continuing	2.45	6.52

TRINAYANI VYAPAAR PVT. LTD.
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
NOTE 5 OF OTHER CURRENT LIABILITIES		
Other Liabilities		
S. Satnalika & Associates	1,460.00	2,210.00
Rent Payable	6,572.52	605.47
Sanjay Satnalika	-	36.00
Filling Fees Payable	-	23.00
Salary Payable	350.00	350.00
Advance Against Land		
Neha Chamaria	5,000.00	-
Rekha Saraf	5,000.00	-
Sunita Devi Maheswari	5,000.00	-
	23,382.52	3,224.47

NOTE 7 OF NON-CURRENT INVESTMENTS

(₹ in Hundreds)

	As at 31.03.2024			As at 31.03.2023		
	Unquoted		Total	Unquoted		Total
	Qty.	(₹ in Hundreds)	(₹ in Hundreds)	Qty.	(₹ in Hundreds)	(₹ in Hundreds)
Investments (At cost):						
A. Trade	-	-	-	-	-	-
Total - Trade (A)	-	-	-	-	-	-
B. Other investments						
a) Investment in equity instruments						
Of associates						
Max Moovers Pvt. Ltd.	160000	7,500.00	7,500.00	160000	7,500.00	7,500.00
Sarvapriya Holdings Pvt. Ltd.	264000	13,200.00	13,200.00	264000	13,200.00	13,200.00
Carevel Medical System Pvt. Ltd.	900000	90,000.00	90,000.00	900000	90,000.00	90,000.00
Sen Ferro Alloys Pvt. Ltd.	2461500	2,46,150.00	2,46,150.00	2461500	2,46,150.00	2,46,150.00
Total - Other investments (B)	3785500	3,56,850.00	3,56,850.00	3785500	3,56,850.00	3,56,850.00
Total (A+B)	3785500	3,56,850.00	3,56,850.00	3785500	3,56,850.00	3,56,850.00

	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
NOTE 8 OF LONG-TERM LOANS AND ADVANCES		
a) Security Deposit		
With WBSEDCL	776.01	776.01
WBSEDC LTD.	1,504.75	1,504.75
WBSEDC LTD.	41.70	41.70
Total	2,322.46	2,322.46
NOTE 9 OF TRADE RECEIVABLE		
Secured, considered good	-	-
Unsecured, considered good	-	-
Unsecured, considered doubtful	50,512.30	50,512.30
	50,512.30	**50,512.30**
Less: Provision for doubtful receivables	-	-
Total Trade receivables	**50,512.30**	**50,512.30**
Trade receivables include debts due by:		
Directors *	-	-
Other officers of the Company *	-	-
Firm in which director is a partner *	-	-
Private Company in which director is a member	-	-

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

(₹ in Hundreds)

31st March 2024	**Current**							
Particulars	**Unbilled Dues**	**Not Due**	**Outstanding for following periods from due date of Receipts**					
			Less than 6 months	**6 months - 1 year**	**1-2 years years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables–considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	50,512.30	50,512.30
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	
	-	-	-	-	-	-	50,512.30	50,512.30

(₹ in Hundreds)

31st March 2023	**Current**							
Particulars	**Unbilled Dues**	**Not Due**	**Outstanding for following periods from due date of Receipts**					
			Less than 6 months	**6 months - 1 year**	**1-2 years years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables–considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	50,512.30	50,512.30
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	
	-	-	-	-	-	-	50,512.30	50,512.30

	As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
NOTE 10 OF CASH AND CASH EQUIVALENTS		
a) Cash in hand	19.29	8.29
b) Balances with banks		
HDFC Bank Ltd A/c No. 06922020001331	2,130.29	1,090.87
State Bank of India(A/c No. 35865405415)	115.80	115.80
Syndicate Bank A/c No. 95001010007622	151.81	163.83
Total	2,417.19	1,378.78

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

		As at 31.03.2024 (₹ in Hundreds)	As at 31.03.2023 (₹ in Hundreds)
NOTE 11 OF OTHER CURRENT ASSETS			
a) Balances with Govt Authorities			
TDS U/S 194A Refundable		136.47	136.47
Other Receivables			
Rent receivable		2,631.15	2,631.15
Advance to parties			
Avant Grade Omni Media Pvt. Ltd.		784.00	-
Sriparna Chakraborty		140.00	-
	Total	3,691.62	2,767.62
NOTE 12 OF OTHER INCOME			
a) Other Income			
Miss Income		92.00	-
	Total	92.00	-
NOTE 13 OF OTHER EXPENSES			
Electricity Charges		195.09	768.80
Bank Charges		13.72	6.61
ROC Filling Fees		22.00	23.00
Professional Tax		25.00	50.00
Auditors' Remuneration			
Audit Fees		300.00	300.00
Professional Fees		50.00	50.00
Consultancy Fees		50.00	50.00
	Total	655.81	1,248.41

OTHER NOTES

14 Trade Receivable amount of Rs.4928111/- from Ankit Metal and Power Ltd & Rs.123119/- from Haldia Steels Ltd since 3/4 year are not received by the company till date. The case has been filed against above parties. The management os confident of recovery of above dues and hence no provision has been made.

15 Transactions with related parties

Type of Relaton with Parties with Party name	Nature of Transactions	As at 31.03.2024	As at 31.03.2023
Group Companies			
Mrinmaye Trading Pvt. Ltd.	Rent Receivable	2,631.15	28,604.75
Mrinmaye Trading Pvt. Ltd.	Trade Payable	23,208.53	23,208.53
Mrinmaye Trading Pvt. Ltd.	Rent Payable	6,572.52	605.47
Sarva Priya Holdings Pvt. Ltd.	Loan Payable	-	8,945.15
KPA Consultancy Service Pvt. Ltd.	Trade Payable	22,554.47	22,554.47

NOTE 16 OF ADDITIONAL REGULATORY INFORMATION

i)

Ratios	Numerator	Denominator	As on 31st March 2024	As on 31st March 2023	% Change from last year	Reasons for >25% change from last year
a) Current Ratio	Current Assets	Current Liabilities	0.81	0.93	-13.05%	
b) Debt-Equity Ratio	Interest Bearing Debts	Equity Share Capital	N.A.	N.A.	N.A.	
c) Debt Service Coverage Ratio	EBIT	Interest + Principal Debt Amount	N.A.	N.A.	N.A.	
d) Return on Equity Ratio	PAT	Average Shareholders Fund	0.00	0.00	-66.11%	
e) Inventory Turnover Ratio	COGS	Average Inventory	N.A.	N.A.	N.A.	
f) Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivables	N.A.	N.A.	N.A.	
g) Trade Paybles Turnover Ratio	Net Credit Purchases	Average Accounts	N.A.	N.A.	N.A.	
h) Net Capital Turnover Ratio	Total Sales	Average Working Capital	N.A.	N.A.	N.A.	
i) Net Profit Ratio	Net Profit	Net Sales	N.A.	N.A.	N.A.	
j) Return on Capital Employed	PBT	Total Liabilities - Current Liabilities	0.00	0.00	-54.78%	
k) Return on Investment	Profit on Sale of	Cost of Investments	N.A.	N.A.	N.A.	

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2024

ii) All the title deeds of Immovable Properties held in the name of the Company 'TRINAYANI VYAPAAR PRIVATE LIMITED"

iii) Measurement of fair Value of Investment Properties by registered valuer as defined under rule 2 of Companies (Registered Valuers and valuation) Rule, 2017 :: Not Applicable.

iv) Revaluation of Property, Plant & Equipment :: Not Applicable

v) Revaluation of Intangible Assets :: Not Applicable.

vi) Disclosure regarding Loans & Advance granted to Promoters, Directors, KMPs and the Related Parties :: No loans & advances granted during the FY 2023-24

vii) Capital Work -In- Progress :: There is no capital work in Progress

viii) Intangible Assets under development :: No such asset is under the process of development.

ix) Benami Property :: No Benami property held by the Company.

x) Borrowing on the basis of security of Current Assets :: Company didn't borrow from banks or financial institutions on the basis of security of Current Assets.

xi) Wilful Defaulter :: Company is not declared wilful defaulter by any bank or financial institution or other lender.

xii) Relationship with Struck off Companies :: Company didn't have any transaction with struck off Companies u/s 248 of the Companies Act 2013 or u/s 560 of the Companies Act 1956

xiii) Registration of charges or satisfaction with ROC :: No chargs have been created by the company in the reporting period

xiv) Compliance with number of layers of Company prescribed u/s 2(87) of the Act read with Companies (Restriction on number of layers) Rules 2017 :: Company didn't have any subsidiary.

xv) Compliance with approved Scheme of Arrangements :: Not Applicable

xvi) Utilisation of Borrowed Funds and share premium ::
(A) Company didn't advance, loan or invest funds to any other person or entity including foreign entity with the understanding that the intermediary shall
(i) Directly or indirectly lend, invest in other person or entity on behalf of the Company.
Or (ii) provide any guarantee, security on behalf of the Company.
(B) Company didn't received any fund from any person or entity including foreign entity with the understanding that the Company shall
(i) Directly or indirectly lend, invest in other person or entity on behalf of the funding party.Company.
Or (ii) provide any guarantee, security on behalf of the Funding party.

17 **Contingent Liability**

There are income tax liabilities as follows:

Assesment Year	Amount
2016-17	54565/-

The company has filed appeal against the demand raised and is confident that relief will be granted by higher authority and hence no provision of the same has been made in the books of account.

18 Previous years figures have been regrouped and/or re-arranged, whereever necessary.

See accompanying notes forming part of the financial statements
In terms of our report attached.
For S. SATNALIKA & ASSOCIATES
Chartered Accountants
(Firm Regd. No. 321029E)

S. SATNALIKA & ASSOCIATES Chartered Accountants KOLKATA

(SANJAY SATNALIKA)
Proprietor
M. No. 040692
UDIN: 24040692BKHMOU5255
Place : Kolkata
Date : 2nd day of September, 2024

For and on behalf of the Board of Directors
Trinayani Vyapaar Private Limited

Director

Nirmal Kumar Dey, Director
DIN No. 00824267

Trinayani Vyapaar Private Limited

Director

Bijay Kumar Bhalotia, Director
DIN No.-00825009

TRINAYANI VYAPAAR PVT. LTD.
206, Centre Point, 21 Hemanta Basu Sarani, Kolkata - 700001.

DETAILS OF BALANCE SHEET AS AT 31ST MARCH, 2024

SUNDRY CREDITORS
(more than 1 year)

		(₹ in Hundreds)
1	KPA Consultancy Services Pvt Ltd.	22554.47
2	Trans Damodar Transport Welfare Society	651.90
3	Mrinmaye Trading & Movers Pvt. Ltd.	23208.53
		46414.90

SUNDRY DEBTORS

Trade receivables outstanding for a period more than six months

1	Ankit Metal and Power Ltd.	49281.11
2	Haldia Steel Ltd	1231.19
		50512.30