



Independent Auditor's Report

To the Members of **MOONCITY REAL ESTATE PRIVATE LIMITED**

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s MOONCITY REAL ESTATE PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2025 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 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, 2025, and Profit 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 Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.



Responsibilities of Management and Those Charged with Governance for the 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 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, 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. That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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.

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.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the manner specified in Paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2020, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the Company.
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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. The Company being a private limited company having turnover less than Rupees 50 crores as per latest Audited Financial Statement and having aggregate borrowing from Banks or Financial Institutions or anybody corporate at any point of time during the financial year less than Rupees 25 crores, reporting under section 143(3)(i) with respect to the adequacy of the internal controls with reference to financial statements of the Company and the operating effectiveness of such controls is not applicable as per MCA notification no. G.S.R. 583(E) dated 13.06.2017.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
The Company being a private limited company, provisions of Section 197 of the Companies Act, 2013 is not applicable to the Company.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and 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(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided in (a) and (b) above contain any material mis-statement.
- v. Since the Company has not declared or paid any dividend during the year, the question of commenting on whether dividend declared or paid is in accordance with section 123 of the Companies Act, 2013 does not arise.
- vi. The Company has maintained its books of account using accounting software which has a feature of recording audit trail (edit log) facility for all transactions recorded in the software during the financial year, and the same has operated throughout the year for all transactions recorded in the software.

Based on our examination and according to the information and explanations given to us, the audit trail feature has not been tampered with during the year and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For AGARWAL ANUPRIYA & ASSOCIATES
Chartered Accountants

FRN:3286465

Place: Kolkata
Date: The 3rd day of September, 2025



ANUPRIYA AGARWAL
Proprietor

Membership No:301840
UDIN: 25301840BMICWB6259

Mooncity Real Estate Private Limited

67 (45), M.B.Road, Birati, North 24 Parganas, West Bengal, India, 700051

CIN : U70109WB2008PTC127169

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rs. Hundred)

	Note	As at 31st March,2025	As at 31st March,2025	As at 31st March,2024
I. EQUITY AND LIABILITIES :				
(1) Shareholder's Funds				
(a) Share Capital	2	6,000.00		6,000.00
(b) Reserves and Surplus	3	45,163.88	51,163.88	45,150.21
(2) Non-Current Liabilities				
(a) Short Term Borrowings	4		1,86,000.00	1,61,000.00
(3) Current Liabilities				
(a) Trade Payable	5	-		-
(b) Other current Liabilities	6	62,108.55		61,558.94
(c) Short Term Provisions:	7	5.00	62,113.55	7.46
			2,99,277.43	2,73,716.61
II. ASSETS				
(1) Non-current assets				
(c) Long term loans and advances	8	21,600.00	21,600.00	21,600.00
(2) Current assets				
(a) Inventories	9	2,66,642.21		2,40,742.95
(b) Cash and cash equivalents	10	11,035.22	2,77,677.43	11,373.66
			2,99,277.43	2,73,716.61
Significant Accounting Policies & Notes on Financial Statements	1 to 13			

As Per our Annexed Report of even date

For AGARWAL ANUPRIYA & ASSOCIATES

Chartered Accountants

Firm Registration No. 328646E

Anupriya Agarwal
Proprietress

Membership No.: 301840



Mooncity Real Estate Pvt. Ltd.
For and on Behalf of the Board of Directors

Gautam Karanjai
Director

GAUTAM KARANJAI
(DIN: 07500719)

Mooncity Real Estate Pvt. Ltd.

Abhisekh Bothra
Director

ABHISEKH BOTHRA
(DIN: 03382425)

Place : Kolkata

Date: 03.09.2025

UDIN: 25301840BMICWB6259V

Mooncity Real Estate Private Limited

67 (45), M.B.Road, Birati, North 24 Parganas, West Bengal, India, 700051

CIN : U70109WB2008PTC127169

Profit and Loss Statement for the year ended 31st March, 2025

(Amount in Rs. Hundred)

Particulars	Note	FY : 2024-25	FY : 2023-24
I. Other Income	11	425.52	366.89
II. Total Income (I)		425.52	366.89
III. Expenses: Other expenses	12	406.81	338.23
IV. Total Expenses (III)		406.81	338.23
V. Profit before exceptional and extraordinary items and tax (II - IV)		18.71	28.66
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V-VI)		18.71	28.66
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII-VIII)		18.71	28.66
X. Tax expense: (1) Current tax (2) Earlier Year (3) Deferred tax		5.00 0.04	7.46 -0.20
XI. Profit (loss) for the period from continuing operations (IX-X)		13.67	21.40
XII. Profit (loss) from discontinuing operations		-	-
XIII. Tax expense of Discontinuing Operations		-	-
XIV. Profit (loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit for the Year		13.67	21.40
XVI. Earning per equity share of face value Rs.10 each:		0.23	0.36
Significant Accounting Policies & Notes on Financial Statements	1 to 13		

As Per our Annexed Report of even date

For AGARWAL ANUPRIYA & ASSOCIATES
Chartered Accountants
Firm Registration No. 328646E

Anupriya Agarwal
Proprietress
Membership No.: 301840



Place : Kolkata
Date: 03.09.2025
UDIN: 25301840BMICWB6259V

For and on behalf of the Board of Directors
Mooncity Real Estate Pvt Ltd

Gautam Karanjai

GAUTAM KARANJAI
Director
(DIN: 07500719)

Mooncity Real Estate Pvt. Ltd.

ABHISEKH BOTHRA
Director
(DIN: 03382425)

(Amount in Rs. Hundred)

		As at 31st March, 2025	As at 31st March, 2024
2	SHARE CAPITAL		
	Authorised Share Capital		
	60,000 Equity Shares of Rs.10/- each (Prev. Year : 60000 Equity Shares of Rs.10/- each)	6,000.00	6,000.00
	Issued, Subscribed & Paid Up Share Capital:		
	60,000 Equity Shares of RS 10/- each, fully paid up (Prev. year 60000 Equity Shares of RS 10/- Each ,fully paid up)	6,000.00	6,000.00
		6,000.00	6,000.00
2.1	The reconciliation of number of shares outstanding is set out below:		
	Particulars	Equity Shares	
		Number	Value
	Shares outstanding at the beginning of the year	600	6000
	Shares Issued during the year		
	Shares outstanding at the end of the year	600	6000

2.2 Terms/Rights attached to Equity Shares:
The company has only one class of equity shares having a par value of Rs.10/- . Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

2.3 Details of shareholders holding more than 5% shares :
Name of Shareholder

	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% held	No. of Shares held	% held
Abhishek Bothra	7,500	12.50%	7,500	12.50%
Pista Bothra	5,000	8.33%	5,000	8.33%
Suresh Kumar Jain	10,000	16.67%	10,000	16.67%
Anita Goenka	10,000	16.67%	10,000	16.67%
Mahendra Kumar Nahar	10,000	16.67%	10,000	16.67%
Allen Mercantiles Pvt. Ltd.	12,000	20.00%	12,000	20.00%

2.4 Details of shareholding of Promoters :

Shares held by Promoters at the end of the year		Shares held by Promoters at the end of the year 2025			Shares held by Promoters at the end of the year 2024		
S.NO	Promoter name	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
1	Abhishek Bothra	7,500	12.50	-	7,500	12.50	-
2	Pista Bothra	5,000	8.33	-	5,000	8.33	-
3	Suresh Kumar Jain	10,000	16.67	-	10,000	16.67	-
4	Birendra Kumar Saha	-	-	-	-	-	-16.67
5	Anita Goenka	10,000	16.67	-	10,000	16.67	16.67
6	Mahendra Kumar Nahar	10,000	16.67	-	10,000	16.67	-
7	Allen Mercantiles Pvt. Ltd.	12,000	20.00	-	12,000	20.00	-
8	Gautam Karanjai	2,500	4.17	-	2,500	4.17	-
9	Subrata Karanjai	500	0.83	-	500	0.83	-
10	Bishnu Kumar Sarda	2,500	4.16	-	2,500	4.16	-
Total :		60,000	100.00	-	60,000	100.00	-

Moocity Real Estate Pvt. Ltd.

Gaurav Karanjai

Director



Moocity Real Estate Pvt. Ltd.

Abhishek Bothra

Director

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		As at 31st March,2025	As at 31st March,2024
3	RESERVES & SURPLUS		
	<u>Securities Premium Account:</u>		
	Opening Balance	45,350.00	45,350.00
	Add : Addition during the year	-	-
	Closing Balance	A: 45,350.00	45,350.00
	<u>Surplus</u>		
	Opening Balance	(199.79)	(221.19)
	Add : Net Profit for the year	13.67	21.40
	Closing Balance	B: (186.12)	(199.79)
		A+B 45,163.88	45,150.21
4	Short Term Borrowings		
	<u>Unsecured Loan</u>		
	From Related Parties	56,000.00	56,000.00
	From Bodies Corporate	1,30,000.00	85,000.00
	Form Others	-	20,000.00
		1,86,000.00	1,61,000.00
5	TRADE PAYABLES		
	Other Payable	-	-
		-	-
6	OTHER CURRENT LIABILITIES		
	Interest accrued and due on Borrowings	9,448.29	8,638.29
	Advance Received	51,000.00	51,000.00
	<u>Other Payables</u>		
	Statutory Liability	1,546.26	1,374.17
	Liabilities for Expenses	114.00	546.48
		62,108.55	61,558.94
7	SHORT TERM PROVISIONS		
	Provision for Income tax (Current Year's)	5.00	7.46
		5.00	7.46
8	LONG TERM LOANS & ADVANCES		
	Deposit against project	21,600.00	21,600.00
		21,600.00	21,600.00
9	INVENTORIES		
	<u>Uncompleted Contracts & Value of Work Done :</u>		
	Inventories- Work In Progress	2,66,642.21	2,40,742.95
		2,66,642.21	2,40,742.95

Mooncity Real Estate Pvt. Ltd.

Gautam

Director

Mooncity Real Estate Pvt. Ltd.

Abhishek

Director



NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		As at 31st March, 2025	As at 31st March, 2024
10	CASH & CASH EQUIVALENTS		
	Balances with Bank in Current Account	3,514.53	2,133.72
	Cash on Hand (As certified by the management)	7,520.69	9,239.93
		11,035.22	11,373.65
11	OTHER INCOME		
	Misellaneous Income	290.00	366.89
	Balances Written Back	135.52	-
		425.52	366.89
12	OTHER EXPENSES		
	Administrative & Establishment Expenses:		
	Filing Fees	20.00	8.00
	Auditor's Remuneration		
	- Statutory Audit Fees	110.00	30.00
	Rates and Taxes	135.94	63.05
	Professional Fees	90.00	237.00
	Bank Charges	50.75	0.18
	Miscellaneous Expenses	0.12	
		406.81	338.23

Moocity Real Estate Pvt. Ltd.

Gaurav Singh

Director

Moocity Real Estate Pvt. Ltd.

A. Bhatnagar

Director



NOTES ON ACCOUNTS (CONT./_)

13.1 Payment to Auditors: (Rs. '00)

	This year	Previous year
Statutory Audit Fees	110.00	30.00
Total:	110.00	30.00

13.2 Earnings per Share: (Rs. '00)

	This year	Previous year
Basic, As well as Diluted Earnings Per share	0.23	0.36
Numerator-Profit after Tax(Rs.'00)	13.67	21.40
Denominator- weighted average No of equity shares of Rs.10 each	60,000	60,000

13.3 Financial Ratios (Rs. '00)

Ratio	Formula	Current year			Previous year			% change
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
Current Ratio ¹	Current Assets/Current liabilities	2,77,677.43	62,113.55	4.47	2,52,116.61	61,566.40	4.10	9.02%
Debt-equity ratio	Debt/Equity	1,86,000.00	51,163.88	3.64	1,61,000.00	51,150.21	3.15	2.64
Debt Service Coverage ratio ²	Net Operating Income/Debt Service	425.52	186000	-	0.00	161000	-	0.00%
Return on Equity ratio ³	Profit after tax less pref Dividend/shareholder's Fund	13.67	51,163.88	0.00	21.40	51,150.21	0.00	-36.14%
Inventory Turnover ratio ⁴	Cost of good sold/Average Inventory	-	2,66,642.21	0.00	-	2,40,742.95	0.00	0.00%
Trade Receivables Turnover ratio	Net Credit Sales/Average Trade Receivables	-	-	0.00	0	-	0.00	0.00%
Trade Payables Turnover ratio	Net Credit Purchase/ Average Trade Payable	-	-	0.00	0.00	-	0.00	0.00%
Net Capital Turnover Ratio ⁵	Revenue/Average Working Capital	425.52	2,03,057.05	0	-	139108.78	0	0.00%
Net Profit Ratio	Net Profit/ Net Sale	13.67	425.52	0.000	21.40	-	0.000	0.00%
Return on Capital employed ⁶	EBIT/ Capital Employed	18.71	2,97,163.88	0	28.66	2,12,150.21	0	0.00%
Return on Investment	Net Profit/ Net Investment	NA	NA	NA	NA	NA	NA	NA

13.4 Related Party Disclosures
Related Party disclosures as required by AS-18 are given below:

A. Relationships

- 1) Directors/KMP & Persons who own interest in the voting power and are in a position to control or significantly influence the enterprise
- Sri Gautam Karanjai (Shareholder and Director)
 - Sri Abhisekh Bothra (Shareholder and Director)
 - Smt Anita Goenka (Shareholder and Director)
 - Sri Keshab Sarda (Director)
 - Sri Subrata Karanjai, Since Deceased (Shareholder)

2) Enterprise over which KMP have substantial interest /significant influence

- Directorship of Abhisekh Bothra
- Narshinga Vincom Pvt Ltd.

Note: Related Party relationships have been identified by the Company & have been relied upon by the Auditors

B. The following transactions were carried out with the related parties in the ordinary course of business :

Sr. No	Nature of Transaction/ Name of Related Party	Key Managerial Persons	Relative s of Key Managerial Persons	Enterprise where common control exists
				Interest Paid on Loan Taken
				Interest Received on Loan Given
Narshinga Vincom Pvt. Ltd.	3900.08 (P.Y 3900.08)			0.00
Gautam Karanjai	1440.00 (P.Y 1400.00)			0.00
Subrata Karanjai, Deceased	900.00 (P.Y 900.00)			0.00
Abhisekh Bothra	3600.00 (P.Y 3600.00)			0.00
Total Interest	9840.08			0

Note:



Moocity Real Estate Pvt. Ltd.

Gautam Karanjai

Director

Moocity Real Estate Pvt. Ltd.

Abhisekh Bothra

Director

No amount has been written off/back and no provision has been made with respect to any transaction with related parties.
Transactions in the nature of Reimbursement of Expenses with related parties are not shown above.

- 13.5 **Earnings & Outgo in foreign exchange:**
- | | | |
|-------------------------------------|---|-----------|
| CIF Value of Import during the year | : | Nil (Nil) |
| Expenditure in Foreign Currency | : | Nil (Nil) |
| Earnings in Foreign Exchange | : | Nil (Nil) |
- 13.6 Details of loans given, investments made and guarantee given covered under section 186(4) of the Companies Act, 2013 -
A.Particulars of Investments made are given under the relevant Notes on Accounts
B.The company has not given any Corporate guarantees or loans as at 31st March, 2025
- 13.7 Contingent Liabilities as at the year end- Nil (Pr. Year- Nil)
- 13.8 All immovable properties owned by the Company are held in its own name.
- 13.9 The company has not revalued its Property, Plant & Equipment during the year.
- 13.10 During the year no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions
- 13.11 The Company does not have any intangible assets under development, capital work in progress or borrowings from banks or financial institutions during the year
- 13.12 The company has not been declared a wilful defaulter by any bank or financial institution or any other lender.
- 13.13 During the year, the company has any not entered into any transactions with companies which are struck off under section 248 of the Companies Act, 2013
- 13.14 As at the year end, there were no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- 13.15 The Company has no layers as prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
- 13.16 During the year, no Scheme of Arrangements has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013 with respect to the company.
- 13.17 The Company has not traded or Invested in Crypto Currency or Virtual Currency during the Financial Year.
- 13.18 Corporate Social Responsibility provisions are not applicable to the company as it does not meet criteria laid down in Section 135 of the Companies Act.
- 13.19 In the opinion of the management the value of realisation of loans, advances and current assets in the ordinary course of business will not be less than the amounts at which they are stated in the financial statements.
- 13.20 Figures have been rounded off to the nearest hundreds, unless wherever specifically stated otherwise.
- 13.21 Figures in parenthesis indicate negative figures/figures for the previous year depending on where they appear.
- 13.22 Figures of the previous year have been regrouped, rearranged and reclassified wherever necessary.

As Per our Annexed Report of even date

For AGAR For and on Behalf of the Board of Directors
Chartered Accountants

Firm Registration No. 328546E

Anupriya Agarwal
Proprietress
Membership No.: 301840



Place : Kolkata

Date: 03.09.2025

UDIN: 25301840BMICW86259V

Moocity Real Estate Pvt. Ltd.

Gautam Karanjai

Director

GAUTAM KARANJAI
(DIN: 07500719)

Moocity Real Estate Pvt. Ltd.

Abhisekh Bothra

ABHISEKH BOTHRA
(DIN: 03382425)

Director

Moocity Real Estate Private Limited

Regd. Address : 67 (45). M B Road, Birati, Kolkata – 700 051, West Bengal

Note 1 – Summary of significant accounting policies as on 31.03.2025

i) Basis of Preparation

The Financial Statements have been prepared in accordance with historical cost convention on going concern basis and on mercantile basis. The Financial Statements are presented in accordance with generally accepted accounting principles in India. All the assets & liabilities have been classified as current or non current as per company's normal operating cycle and other criteria set out in Schedule III to Companies Act, 2013. Based on the nature of the product and the time between acquisition of the assets for processing and their realization in cash equivalent, the company has ascertained its operating as 12 months for the purpose of current, non-current, non-current classification of assets and liabilities.

ii) Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

iii) Investment

Investment in property are treated as Long term in nature. It is stated at cost and other attributable cost directly related to it.

iv) Use of estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities (including contingent liabilities) on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

v) Provisions, Contingent Liabilities & Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities and contingent assets are there.

vi) Taxation

As per AS-22, Provisions for Current Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "time difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

Vii) Borrowing cost

Borrowing cost attributable to the acquisition of a qualifying asset, as defined in AS-16 on borrowing cost, are capitalized as part of cost acquisition. Other borrowing costs are expensed as incurred.

Moocity Real Estate Pvt. Ltd.

Gaus Rayan

Director

Moocity Real Estate Pvt. Ltd.

Abhishek

Director



Moocity Real Estate Private Limited

Regd. Address : 67 (45). M B Road, Birati, Kolkata – 700 051, West Bengal

Note 1 – Summary of significant accounting policies as on 31.03.2025

i) Basis of Preparation

The Financial Statements have been prepared in accordance with historical cost convention on going concern basis and on mercantile basis. The Financial Statements are presented in accordance with generally accepted accounting principles in India. All the assets & liabilities have been classified as current or non current as per company's normal operating cycle and other criteria set out in Schedule III to Companies Act, 2013. Based on the nature of the product and the time between acquisition of the assets for processing and their realization in cash equivalent, the company has ascertained its operating as 12 months for the purpose of current, non-current, non-current classification of assets and liabilities.

ii) Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

iii) Investment

Investment in property are treated as Long term in nature. It is stated at cost and other attributable cost directly related to it.

iv) Use of estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities (including contingent liabilities) on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

v) Provisions, Contingent Liabilities & Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities and contingent assets are there.

vi) Taxation

As per AS-22, Provisions for Current Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "time difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

Vii) Borrowing cost

Borrowing cost attributable to the acquisition of a qualifying asset, as defined in AS-16 on borrowing cost, are capitalized as part of cost acquisition. Other borrowing costs are expensed as incurred.

Moocity Real Estate Pvt. Ltd.

Gaus Rayan

Director

Moocity Real Estate Pvt. Ltd.

Abhisra

Director



MOONCITY REAL ESTATE PRIVATE LIMITED

Regd. Address : 67 (45). M B Road, Birati, Kolkata – 700 051, West Bengal

(CIN : U70109WB2008PTC127169)

Contact No. +91-9831983428

To,
The Members

Your Directors are pleased to present the 17th Board Report of the Company together with the Audited Accounts of the Company for the Financial Year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS

The financial performance of the Company for the year under review along with previous year figures is summarised below :

PARTICULARS	Amount in Rs.	
	2024-25	2023-24
Profit / (Loss) before Tax	1,872	2,866
Less : Tax Expenses :		
- Current Tax	500	746
- Income Tax Provision of earlier year	4	(20)
- Deferred Tax	-	-
- MAT Credit Entitlement	-	-
Profit / (Loss) after Tax	1,368	2,140
Add : Balance Brought Forward	(19,979)	(22,119)
Profit / (Loss) transferred to Reserves	(18,611)	(19,979)

2. WEB-LINK OF ANNUAL RETURN / EXTRACT OF ANNUAL RETURN:

Pursuant to the provisions of Section-92(3) and Section 134(3)(a) of the Companies Act, 2013 read with applicable rules made there under, a copy of the Annual Return of the Company is required to be placed on the website of the company, if any, and the web-link of such Annual Return shall be disclosed in the Board's Report. With regard to the said requirement of providing web-link, our Board would like to state that as our Company does not have a website, the requirement of providing of the web-link in the Board's Report shall not apply.

3. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

Seven (07) Board Meetings were held during the Financial Year ended March 31, 2025.

4. DIRECTORS' RESPONSIBILITY STATEMENT IN TERMS OF SECTION 134(3) (c) OF THE COMPANIES ACT, 2013

Your Directors confirm that:

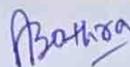
- (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departure.

Mooncity Real Estate Pvt. Ltd.



Director

Mooncity Real Estate Pvt. Ltd.



Director

MOONCITY REAL ESTATE PRIVATE LIMITED

Regd. Address : 67 (45). M B Road, Birati, Kolkata – 700 051, West Bengal

(CIN : U70109WB2008PTC127169)

Contact No. +91-9831983428

- (ii) Appropriate accounting policies have been selected and applied consistently and have made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and the Profit of the Company as per the Audited Financial Statements of the Company for the year ended 31st March, 2024.
- (iii) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (iv) The annual accounts have been prepared on a going concern basis.
- (v) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

5. EXPLANATIONS TO AUDITORS' REMARKS

The observation made in the Auditors' Report are self explanatory and therefore do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remarks.

6. STATUTORY AUDITORS

Mr. Amit Kumar Agarwalla, Chartered Accountant (M N: 068371) has resigned as Statutory Auditors of the company with effect from 15.02.2025 due to non-agreement by the Company to proposed revised commercial terms. Subject to the approval of the members, the Board of Directors appointed M/s. Agarwal Anupriya & Associates, Chartered Accountants (FRN: 328646E), to fill the casual vacancy. The new auditors shall hold office until the conclusion of the next Annual General Meeting (AGM).

7. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The Company has entered into transaction with related parties during the year as defined under Accounting Standard – 18, as issued by the Institute of Chartered Accountants of India and as prescribed under the provisions of Section 188 of the Companies Act, 2013. The detailed transaction of which has been disclosed under Financial Statement as per Note No. 13 (iv) (B).

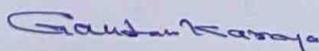
8. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR

The Company was incorporated on 03rd day of July, 2008 having CIN: U70109WB2008PTC127169 in Kolkata, West Bengal. The Company has earned income by way of Miscellaneous Income during the year under review.

9. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENT RELATE AND THE DATE OF THE REPORT

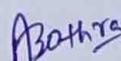
There is no Material change in the Financial Position of the Company since Balance Sheet date which will affect the Company.

Moocity Real Estate Pvt. Ltd.



Director

Moocity Real Estate Pvt. Ltd.



Director

MOONCITY REAL ESTATE PRIVATE LIMITED

Regd. Address : 67 (45). M B Road, Birati, Kolkata – 700 051, West Bengal

(CIN : U70109WB2008PTC127169)

Contact No. +91-9831983428

10. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of the business of the Company during the year.

11. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, there has not been any Directors of the Company.

12. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

13. FRAUD REPORTING (REQUIRED BY THE COMPANIES AMENDMENT ACT, 2015)

The Company has adopted best practices for fraud prevention and it follows confidential, anonymous reporting about fraud or abuse to the appropriate responsible officials of the Company. No fraud on or by the company has been reported by the Statutory Auditors.

14. ACKNOWLEDGEMENT

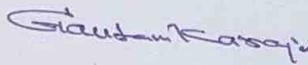
Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Directors would like to thank shareholders, government agencies, bankers & all other business associates for their continued support during the year.

On behalf of the Board of Directors

Regd. Office :

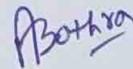
67 (45), M.B.Road, Birati,
North 24 Parganas,
PIN – 700051
West Bengal, India

Moocity Real Estate Pvt. Ltd.



Director

Moocity Real Estate Pvt. Ltd.



Director

Date : 03.09.2025

Place : Kolkata

Gautam Karanjai

Director

DIN: 07500719

Abhisekh Bothra

Director

DIN: 03382425