Annual Report

For the Year Ended 31st March 2025

Silver Villa Constructions Private Limited

P – 17, New CIT Road, 1st Floor Room No. 7
Kolkata-700073

By
M/S N.K. Ray Choudhury & Associates
SIDCO, Global Tower, CN Block
8/2, Sector – V, Room No. 801
Salt lake, Kolkata-700091

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF **SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED**

Opinion

We have audited the financial statements of SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED ("the company"), which comprise the balance sheet as of 31st March 2025, the statement of profit and loss for the year that 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 provide 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 31st March 2025, and its 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 standalone financial statements under the provisions of the Act and the Rules thereunder. We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Kolkata

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 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2015.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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.

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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 an adequate internal financial controls system in place and the operating effectiveness of such controls.

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

- 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 evaluation the results of our work: and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by 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 2013, The Company being a small Private Limited Company under section 2(85) of the companies Act, 2013 the provision of Companies (Auditor's Report) Order, 2020 are not applicable for the year under review.

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 purpose 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, Statement of Profit and Loss dealt with by this Report are in agreement with the books of accounts.

   d. In our opinion the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2015.

   e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the

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directors is disqualified as on March 31, 2025 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 over financing reporting of the company and the operating effectiveness of such controls, is not applicable.

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 does not have any long-term contracts requiring a provision for material foreseeable losses.

iii) The Company does not have any amounts required to be transferred to the Investor Education and Protection Fund.

3. The management has represented that other than those disclosed in the notes to accounts,

(a) no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in

other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

(b) no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

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Chartered Accountants

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Based on the audit procedures performed, we have not encountered or noticed any instance that has caused us to believe that the above representations the management gave contain any material misstatement.

4. The company has not paid or declared any dividend during the year.

5. The Company has not paid/provided for any managerial remuneration during the year. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.

6. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout 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 N.K. Ray Choudhury & Associates.
Chartered Accountants
Firm Reg: No.: 322707E
N K Ray Choudhury & Associates

Partner
Parimal Moulik
(Partner)
Mem. No. 059926
UDIN: 25059926BMIMHW1307

Place: Kolkata
Date: 04.09.2025

N K Ray Choudhury & Associates
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Kolkata

SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

CIN: U45400WB2008PTC121529

P-17, New CIT Road
1st Floor
Kolkata - 700073

Balance Sheet as at 31st March 2025

Particulars		NOTES	AS AT 31.03.2025 Amount(Rs. 00)	AS AT 31.03.2024 Amount(Rs. 00)
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a)	Share capital	1	4,457.80	4,457.80
(b)	Reserves and surplus	2	392,002.12	352,784.59
(c)	Money received against Share Warrants			
2 Share application money pending allotment				
3 Non-current liabilities				
(a)	Long-term borrowings	3	136,697.96	162,945.08
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other Long term liabilities		-	-
(d)	Long-term provisions		-	-
4 Current liabilities				
(a)	Short Term Borrowing	4	414,213.93	494,914.35
(a)	Trade payables	5	73,681.92	67,727.55
(b)	Other current liabilities	6	720,094.92	941,608.79
(c)	Short-term provisions	7	14,820.57	14,275.56
TOTAL			**1,755,969.22**	**2,038,713.72**
II. ASSETS				
1 Non-current assets				
(a)	Property Plant & Equipment and Intangible Assets			
	(i) Property Plant & Equipment	8	55,331.47	62,952.10
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
(b)	Non-current investments	9	209,808.72	208,941.32
(c)	Deferred tax assets (net)	10	11,118.85	10,138.43
(d)	Long-term loans and advances	11	35,000.00	35,000.00
(e)	Other non-current assets		-	-
2 Current assets				
(a)	Inventories	12	1,053,179.75	1,260,437.84
(b)	Trade receivables	13	31,605.62	30,189.27
(c)	Cash and cash equivalents	14	73,898.24	332,796.22
(d)	Short-term loans and advances	15	206,016.07	62,863.91
(e)	Other current assets	16	80,010.50	35,394.63
TOTAL			**1,755,969.22**	**2,038,713.72**
Significant Accounting Policies & Notes		36		

The notes referred to above form an integral part of the Financial Statements

As per our separate report of even date attached.
For N.K. Ray Choudhury & Associates
Chartered Accountants
Regisration No-322707E
N K Ray Choudhury & Associates

Partner

Parimal Moulik
M.No-059926
Place: Kolkata
Date: 04.09.2025
UDIN: 25059926BMIMHW1307

For and Behalf of the Board
SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

Silver Villa Constructions Pvt. Ltd.
Director
Sanjay Kansal
Director
DIN: 01004585

Silver Villa Constructions Pvt. Ltd.
Director
Santosh Kansal
Director
DIN: 01041394

N K Ray Choudhury & Associates
FRN 322707E
Kolkata

SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

CIN: U45400WB2008PTC121529

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

Particulars	NOTES	AS AT 31.03.2025 Amount(Rs. 00)	AS AT 31.03.2024 Amount(Rs. 00)
INCOME			
Revenue from operations	17	26,91,959.00	25,31,753.00
Other income	18	3,064.51	637.21
Total Revenue		26,95,023.51	25,32,390.21
EXPENSES			
Cost of Sales			
Purchases	19	17,84,734.78	22,13,565.12
Changes in inventories of -			
Stock in trade	12	10,346.69	(1,60,164.73)
Finished Goods	12	1,96,911.40	(3,53,259.68)
Employee benefits expense	20	1,77,261.15	1,98,324.05
Finance costs	21	47,990.35	48,998.76
Depreciation and amortization expense	22	24,086.42	23,964.66
Other expenses	23	4,00,635.05	5,10,881.57
Total Expenses		26,41,965.84	5,83,844.99
Profit before exceptional and extraordinary items and tax		53,057.68	50,080.47
Exceptional items		-	-
Profit before extraordinary items and tax		53,057.68	50,080.47
Extraordinary Items		-	-
Profit before tax		53,057.68	50,080.47
Tax Expense:			
- Income Tax Paid for earlier years		-	910.60
- Current tax		14,820.57	14,275.56
- Deferred tax		980.42	1,253.32
Profit (Loss) for the period		39,217.53	36,147.63
Earnings per equity share:	25		
(1) Basic		87.98	81.09
(2) Diluted		87.98	81.09
Significant Accounting Policies & Notes	36		
The notes referred to above form an integral part of the Financial Statements			

As per our separate report of even date attached.
For N.K. Ray Choudhury & Associates
Chartered Accountants
Regisration No-322707E
N K Ray Choudhury & Associates

Parimal Moulik
Partner
M.No-059926

N K Ray Choudhury & Associates FRN 322707E Kolkata

Place: Kolkata
Date: 04.09.2025
UDIN: 25059926BMIMHW1307

For and Behalf of the Board
SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

Silver Villa Constructions Pvt. Ltd.
Sanjay Kansal
Director

Sanjay Kansal
Director
DIN: 01004585

Silver Villa Constructions Pvt. Ltd.
Santosh Kansal
Director

Santosh Kansal
Director
DIN: 01041394

Notes to the Balance Sheet

NOTE 1 SHARE CAPITAL	AS AT 31.03.2025 Amount(Rs. 00)	AS AT 31.03.2024 Amount(Rs. 00)
AUTHORISED		
100,000 Equity Shares of ₹ 10/- each	10,000	10000
	10,000	10,000
ISSUED, SUBSCRIBED AND PAID UP		
44,578 Equity Shares of ₹ 10/- each	4458	4,458
ISSUED, SUBSCRIBED BUT NOT FULLY PAID UP		
Equity Shares of ₹ 10/- each	Nil	Nil
	4,458	4,458

a) Rights, preference & restrictions attached to shares

Equity Shares

The Company has only one class of issued shares i.e. ordinary equity shares having par value of Rs 10/- per share. Each holder of ordinary equity shares is entitled to one vote per share and equal right for dividend if any proposed by the Board of Directors and approved by the shareholders in ensuing Annual General Meeting. In the event of liquidation of the Company the holders of equity share will be entitled to receive remaining assets of the Company after distribution of all preferential distribution in proportion to the number of equity shares held by the shareholders.

b) Details of shares in the compnay held by each shareholder holding more than 5% shares:

Name of Shareholder	31.03.2025		31.03.2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Sanjay Kansal	22,289	50.00%	22,289	50.00%
Santosh Kansal	22,289	50.00%	22,289	50.00%
	44,578	100.00%	44,578	100.00%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal & beneficial ownerships of shares

c)Shares outstanding

Shares outstanding	Equity Shares	
	Number	(Rs. 00)
Shares outstanding at the beginning of the year	44,578	4,457.80
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	44,578	4,458

	2025	2024
d)Equity Shares are held by the holding company	Nil	Nil
e)Shares allotted for consideration other than cash	Nil	Nil
f)The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital;	Nil	Nil
g)Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.	Nil	Nil
h)Forfeited shares	Nil	Nil

i) Shareholding of Promoters* are disclosed as below:

Shares held by promoters at the end of the year			
Name of Promoter	No. of Shares**	% of total shares	% change during the year
Sanjay Kansal	22,289	50.00%	Nil
Santosh Kansal	22,289	50.00%	Nil
	44,578	100%	

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NOTE 2 RESERVES & SURPLUS	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
a. Securities Premium Account		
Opening Balance	134768.2	134768.2
Add : Securities premium credited on Share issue	Nil	Nil
Less : Premium Utilised for various reasons	Nil	Nil
Premium on Redemption of Debentures	Nil	Nil
For Issuing Bonus Shares	Nil	Nil
Closing Balance	**134,768.20**	**134,768.20**
b. Other Reserves (Specify the nature and purpose of each reserve)		
Opening Balance	Nil	Nil
(+)Current Year Transfer	Nil	Nil
(-) Written Back in Current Year	Nil	Nil
Closing Balance	**Nil**	**Nil**
c. Surplus in profit & loss		
Opening balance	218,016.39	181,868.77
(+) Net Profit/(Net Loss) For the current year	39,217.53	36,147.63
(+) Transfer from Reserves	Nil	Nil
(-) Issue of Bonus Shares	Nil	Nil
(-) Proposed Dividends	Nil	Nil
(-) Interim Dividends	Nil	Nil
(-) Transfer to Reserves		
Closing Balance	**257,233.92**	**218,016.40**
Total Closing Balance	**392,002.12**	**352,784.60**

NOTE 3 LONG TERM BORROWING	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Secured Loan		
Car Loans from ICICI Bank	2,396.79	16,315.55
Loan from ICICI Bank	56,178.93	61,375.97
Loan from ICICI Bank	78,122.24	85,253.56
	136,697.96	**162,945.08**

NOTE 4 SHORT TERM BORROWINGS	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Secured Loan		
(Current Maturities of Long Term Loans)		
Car Loans from ICICI Bank	13,918.76	19,691.21
Loan from ICICI Bank	5,197.04	4,704.43
Loan from ICICI Bank	7,131.32	6,439.37
Cash Credit account		
ICICI Bank	70,707.37	-
Unsecured Loans		
From related parties	50,557.67	41,229.75
From Others	266,701.77	422,849.59
	414,213.93	**494,914.35**

NOTE 5 TRADE PAYABLES	Less then 1 Years	1-2 Years	2-3 Years	More than 3 Years	AS AT 31.03.2025	AS AT 31.03.2024
					Amount(Rs. 00)	Amount(Rs. 00)
a) MSME						
b) Others	73,681.92				73,681.92	67,727.55
c) Disputed Dues- MSME						
D) Disputed Dues- Others						
	73,681.92				**73,681.92**	**67,727.55**

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NOTE 6 OTHER CURRENT LIABILITY	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Advance from Customers	2,19,654.17	4,94,258.47
Audit Fees Payable	500.00	250.00
TDS Payable	9,751.08	9,782.34
GST Payable	359.00	1,928.58
Salary Payable	8,096.95	12,536.19
Others Payable	4,81,733.72	4,22,853.21
	7,20,094.92	**9,41,608.79**

NOTE 7 SHORT TERM PROVISION	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Provision for Income Tax	14,820.57	14,275.56
	14,820.57	**14,275.56**

NOTE 9 Non-current investments	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Investment in office premices - Hypothecated against Loan from ICICI Bank	2,09,808.72	2,08,941.32
(Investment in office premices earlier shown under stock, now transferred to non current investment)		
	2,09,808.72	**2,08,941.32**

NOTE 10 DEFERRED TAX ASSETS (NET)	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Depreciation as per Companies Act	24086.42	23964.66
Depreciation as per Income Tax Act	20315.59	19144.17
Timing Difference	**3,770.83**	**4,820.49**
Computation of Deferred Tax		
Tax at Normal Rates	942.71	1,205.12
Add: Cess @ 4%	37.71	48.20
	980.42	**1,253.32**
Add: Previous years Deferred Tax	10,138.43	8,885.11
	11,118.85	**10,138.43**

NOTE 11 LONG TERM LOANS & ADVANCES	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
(Unsecured, considered good)		
To Unrelated Parties	35,000.00	35,000.00
	35,000.00	**35,000.00**

NOTE 12 INVENTORIES	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
(As certified by management)		
Finished Goods	6,03,038.74	7,99,950.14
Stock In Trade	4,50,141.01	4,60,487.71
	10,53,179.75	**12,60,437.85**

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Note 8
Fixed Assets
(Depreciation as per Companies Act, 2013)
Schedule-XIII

Particulars	Rate	Life/YEARS	Date of Purchase	Gross Value: WDV as on 31.03.2015/Cost of New Asset	Gross Value: Addition during the year	Gross Value: Deletions during the year	Gross Value: Total	No of days Used	Depreciation: Value at the beginning	Depreciation: During the year	Depreciation: Value at the end	Net Block: WDV as on 31.03.2025	Net Block: WDV as on 31.03.2024
	(a)			(b)	(c)	(d)	a=(b+c-d)						
Plant & Machinery													
Car (Swift)	34.82%	7.00	22/10/2013	664,882.19	-	-	664,882.19	365	631,638	-	631,638	33,244	33,244.38
Hyundai Creta	25.89%	10.00	24/11/2107	915,278	-	-	915,278	365	777,296	35,724	813,020	102,258	137,982
Jeep Compass	25.89%	10.00	16/11/2017	1,323,511	-	-	1,323,511	365	1,125,231	51,335	1,176,566	146,945	198,280
Car (Honda City)	31.23%	8.00	27/01/2020	1,509,537	-	-	1,509,537	365	1,190,399	99,667	1,290,066	219,471	319,138
BMW Car	31.23%	8.00	23/10/2021	5,725,550	-	-	5,725,550	365	3,386,186	730,583	4,116,769	1,608,781	2,339,364
Skoda Car	31.23%	8.00	19/06/2021	3,691,490	-	-	3,691,490	365	2,371,448	412,249	2,783,697	907,793	1,320,042
Air Conditioner	42.66%	5.00	19/08/2014	36,800.00	-	-	36,800.00	365	34,960	-	34,960	1,840	1,839.56
	44.63%	5.00	25/04/2015	106,000.00	-	-	106,000.00	365	100,700	-	100,700	5,300	5,300.00
	45.07%	5.00	25/02/2017	184,000.00	-	-	184,000.00	365	174,800	-	174,800	9,200	9,200.00
	25.89%	10.00	22/06/2017	60,300	-	-	60,300	365	54,377	1,533	55,910	4,390	5,923
	25.89%	10.00	21/01/2018	142,500	-	-	142,500	365	125,859	4,308	130,167	12,333	16,641
	25.89%	10.00	03/11/2017	27,000	-	-	27,000	365	22,997	1,036	24,033	2,967	4,003
	25.89%	10.00	11/08/2020	58,490	-	-	58,490	365	38,600	5,150	43,750	14,740	19,890
	25.89%	10.00	14/04/2022	73,000	-	-	73,000	365	32,369	10,519	42,888	30,112	40,631
	25.89%	10.00	25/06/2022	50,000	-	-	50,000	365	20,278	7,695	27,973	22,027	29,722
	25.89%	10.00	25/02/2025	-	49,011.88	-	49,012	34	-	1,182	1,182	47,830	-
Camera	31.23%	8.00	27/09/2014	22,190.00	-	-	22,190.00	365	21,080	-	21,080	1,110	1,110.07
	31.23%	8.00	03/12/2014	3,950.00	-	-	3,950.00	365	3,752	-	3,752	198	198.14
	30.43%	8.00	03/07/2015	32,645	-	-	32,645	365	31,013	-	31,013	1,632	1,632
	25.89%	10.00	09/07/2020	27,642	-	-	27,642	365	18,506	2,365	20,871	6,771	9,136
	25.89%	10.00	14/09/2022	9,050	-	-	9,050	365	3,285	1,493	4,778	4,272	5,765
	45.07%	5.00	13/04/2024	-	182,800.00	-	182,800	352	-	79,454	79,454	103,346	-
	45.07%	5.00	04/03/2025	-	79,986.00	-	79,986	27	-	2,667	2,667	77,319	-
Furniture & Fixtures	25.89%	10.00	06/06/2022	44,780	-	-	44,780	365	18,608	6,776	25,384	19,396	26,172
	25.89%	10.00	06/04/2024	-	254,237.29	-	254,237	359	-	64,740	64,740	189,497	-
	25.89%	10.00	11/06/2024	-	38,135.73	-	38,136	293	-	7,926	7,926	30,210	-
Auto Level DS23	31.23%	8.00	30/05/2022	20,650	-	-	20,650	365	10,155	3,278	13,433	7,217	10,495
Auto Level	31.23%	8.00	10/02/2025	-	18,500.00	-	18,500	49	-	776	776	17,724	-
Cube Mould ISI	31.23%	8.00	06/02/2025	-	24,480.00	-	24,480	53	-	1,110	1,110	23,370	-
Tools & Equipments	31.23%	8.00	18/03/2023	58,823	-	-	58,823	365	18,820	12,493	31,313	27,510	40,003
Coffee Machine	45.07%	5.00	27/11/2014	10,000.00	-	-	10,000.00	365	9,500	-	9,500	500	499.79
	45.07%	5.00	09/01/2015	12,200.00	-	-	12,200.00	365	11,590	-	11,590	610	609.72
Aquaguard	44.19%	5.00	20/05/2015	17,640.00	-	-	17,640.00	365	16,758	-	16,758	882	882.00
	18.10%	15.00	04/07/2017	17,640	-	-	17,640.00	365	13,864	683	14,547	3,093	3,776
	18.10%	15.00	05/04/2017	19,000	-	-	19,000.00	365	14,291	852	15,143	3,857	4,709
	45.07%	5.00	25/02/2025	-	20,953.64	-	20,953.64	34	-	880	880	20,073.64	-
Hive Indoor Air Purifier	45.07%	5.00	26/03/2025	-	67,193.00	-	67,193.00	5	-	415	415	66,778	-
Motor Cycle	25.89%	10.00	26/02/2017	88,231	-	-	88,231	365	80,396	2,028	82,424	5,807	7,835
Honda Bike	25.89%	10.00	15/08/2022	233,000	-	-	233,000	365	125,723	27,774	153,497	79,503	107,277
TVS Scooty	25.89%	10.00	14/09/2021	112,444	-	-	112,444	365	59,359	13,744	73,103	39,341	53,085
Yamaha Scooty	25.89%	10.00	06/08/2021	93,000	-	-	93,000	365	50,508	11,001	61,509	31,491	42,492
Motor Cycle	25.89%	10.00	28/08/2023	111,000	-	-	111,000	365	17,004	24,332	41,336	69,664	93,996
Yamaha Burgman Scooty	25.89%	10.00	31/12/2023	118,000	-	-	118,000	365	7,616	28,575	36,191	81,809	110,384
Ather 450X HR- Scooty	25.89%	10.00	06/01/2024	187,000	-	-	187,000	365	11,273	45,490	56,763	130,237	175,727
Honda Bike	25.89%	10.00	19/09/2024	-	196,473.97	-	196,473.97	193	-	26,893	26,893	169,581	-
LED TV	30.91%	8.00	07/05/2014	46,500.00	-	-	46,500.00	365	44,175	-	44,175	2,325	2,325.25
	31.23%	8.00	20/02/2015	15,200.00	-	-	15,200.00	365	14,440	-	14,440	760	759.72
	25.89%	10.00	05/04/2017	46,500	-	-	46,500	365	40,762	1,486	42,248	4,252	5,738
	18.10%	15.00	28/01/2021	160,000	-	-	160,000	365	37,019	22,260	59,279	100,721	122,981
	45.07%	5.00	07/12/2023	179,980	-	-	179,980	365	11,383	75,990	87,373	92,607	168,597
Laptop & Computer	63.16%	3.00	02/09/2017	241,900.00	-	-	241,900.00	365	229,805	-	229,805	12,095	12,095.00
	63.16%	3.00	23/01/2018	52,966.00	-	-	52,966.00	365	50,318	-	50,318	2,648	2,648.00
	63.16%	3.00	15/06/2018	75,900.00	-	-	75,900.00	365	72,105	-	72,105	3,795	3,795.00
	63.16%	3.00	27/10/2018	21,950.00	-	-	21,950.00	365	20,852	-	20,852	1,098	1,098.00
	63.16%	3.00	20/11/2019	44,748.00	-	-	44,748.00	365	42,511	-	42,511	2,237	2,237.00
	39.30%	6.00	13/09/2021	215,910	-	-	215,910	365	153,405	24,564	177,969	37,941	62,505
	39.30%	6.00	30/01/2022	53,489	-	-	53,489	365	35,054	7,245	42,299	11,190	18,435
	39.30%	6.00	10/04/2022	55,990	-	-	55,990	365	34,994	8,251	43,245	12,745	20,996
	39.30%	6.00	24/02/2023	44,990	-	-	44,990	365	18,710	10,328	29,038	15,952	26,280
	63.16%	3.00	22/05/2024	-	41,516.94	-	41,517	313	-	22,486	22,486	19,031	-
	63.16%	3.00	03/06/2024	-	65,641.00	-	65,641	301	-	34,189	34,189	31,452	-
	63.16%	3.00	25/06/2024	-	42,796.61	-	42,797	279	-	20,662	20,662	22,135	-
	63.16%	3.00	29/07/2024	-	52,163.08	-	52,163	245	-	22,115	22,115	30,048	-
	63.16%	3.00	30/07/2024	-	42,141.00	-	42,141	244	-	17,793	17,793	24,348	-
	63.16%	3.00	28/08/2024	-	101,482.36	-	101,482	215	-	37,755	37,755	63,727	-
	63.16%	3.00	04/02/2025	-	14,554.07	-	14,554	55	-	1,385	1,385	13,169	-

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	63.16%	3.00	07/02/2025	-	132,627.12	-	132,627	52	-	11,934	11,934	120,693	-
	63.16%	3.00	11/02/2025	-	22,796.61	-	22,797	48	-	1,893	1,893	20,904	-
	63.16%	3.00	01/03/2025	-	17,326.00	-	17,326	30	-	899	899	16,427	-
	63.16%	3.00	13/03/2025	-	125,235.00	-	125,235	18	-	3,901	3,901	121,334	-
Printer	31.23%	8.00	03/02/2022	18,399	-	-	18,399	365	10,115	2,587	12,702	5,697	8,284
Printer	31.23%	8.00	04/06/2022	33,500	-	-	33,500	365	16,376	5,348	21,724	11,776	17,124
Printer	31.23%	8.00	12/03/2024	48,970	-	-	48,970	365	23,386	7,991	31,377	17,593	25,584
Laptop	63.16%	3.00	12/12/2023	59,801	-	-	59,801	365	30,299	18,633	48,932	10,869	29,502
Computer	63.16%	3.00	16/12/2023	127,500	-	-	127,500	365	8,786	74,979	83,765	43,735	118,714
Computer	63.16%	3.00	19/12/2023	170,000	-	-	170,000	365	25,559	91,228	116,787	53,213	144,441
Computer	63.16%	3.00	16/02/2024	115,400	-	-	115,400	365	796	72,384	73,180	42,220	114,604
Mobile Phone	45.07%	5.00	09/09/2020	122,997	-	-	122,997	365	107,722	6,884	114,606	8,391	15,275
Mobile Phone	45.07%	5.00	10/12/2022	141,900	-	-	141,900	365	74,638	30,315	104,953	36,947	67,262
	45.07%	5.00	27/08/2024	-	43,218.64	-	43,219	216	-	11,527	11,527	31,692	-
	45.07%	5.00	27/11/2024	-	13,309.00	-	13,309	124	-	2,038	2,038	11,271	-
Refridgerator	25.89%	10.00	28/01/2021	19,380	-	-	19,380	365	11,839	1,952	13,791	5,589	7,541
	25.89%	10.00	21/12/2021	234,000	-	-	234,000	365	114,595	30,914	145,509	88,491	119,405
Total:				18,155,094	1,646,578.94	-	19,801,673		11,859,884	2,408,642	14,268,526	5,533,147	6,295,210

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SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

CIN: U45400WB2008PTC121529

P-17, New CIT Road
1st Floor
Kolkata - 700073

Notes forming part of Balance Sheet

NOTE - 8

FIXED ASSETS

(Depreciation as per Income Tax Act, 1961)

Description	WDV	Additions (After Sept)	Additions (Before Sept)	Deletions	As at	Rate		For the	WDV
	31.03.2024	<180 Days	>180 Days		31.03.2024	<180 Days	>180 Days	Year	31.03.2025
Block - 1 (40%)									
Laptop & Computer	554,752.01	312,538.80	345,740.99	-	1,213,031.80	20%	40%	422,705.00	790,326.80
Mobile Phone	84,052.00	13,309.00	43,218.64	-	140,579.64	20%	40%	53,570.00	87,009.64
TOTAL:	638,804.01	325,847.80	388,959.63	-	1,353,611.44			476,275.00	877,336.44
Block - 2 (10%)									
Furniture & Fixtures	36,272.00	-	292,373.02	-	328,645.02	5.00%	10.00%	32,865.00	295,780.02
TOTAL:	36,272.00	-	292,373.02	-	328,645.02			32,865.00	295,780.02
Block - 3 (15%)									
Car	8,123,703.94	-	-	-	8,123,703.94	7.50%	15.00%	1,218,556.00	6,905,147.94
Air Conditioner	265,680.00	49,011.88	-	-	314,691.88	7.50%	15.00%	43,528.00	271,163.88
Camera	33,743.21	79,986.00	182,800.00	-	296,529.21	7.50%	15.00%	38,480.00	258,049.21
Aquaguard	14,983.00	20,953.64	-	-	35,936.64	7.50%	15.00%	3,819.00	32,117.64
Motor Bike	667,972.68	-	196,473.97	-	864,446.65	7.50%	15.00%	129,667.00	734,779.65
Coffee Machine	4,755.73	-	-	-	4,755.73	7.50%	15.00%	713.00	4,042.73
LED TV	300,730.25	-	-	-	300,730.25	7.50%	15.00%	45,110.00	255,620.25
Refrigerator	167,394.00	-	-	-	167,394.00	7.50%	15.00%	25,109.00	142,285.00
Auto Level DSZ3	14,919.00	18,500.00	-	-	33,419.00	7.50%	15.00%	3,625.00	29,794.00
Tools & Equipments	46,249.00	-	-	-	46,249.00	7.50%	15.00%	6,937.00	39,312.00
Cube Mould ISI	-	24,480.00	-	-	24,480.00	7.50%	15.00%	1,836.00	22,644.00
Hive Indoor Air Purifier	-	67,193.00	-	-	67,193.00	7.50%	15.00%	5,039.00	62,154.00
TOTAL:	9,640,130.81	260,124.52	379,273.97	-	10,187,856.30			1,515,544.00	8,672,312.30
GRAND TOTAL:	10,315,206.82	585,972.32	1,060,606.62	-	11,870,112.76			2,024,684.00	9,845,428.76

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NOTE 13 Trade Receivable	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Trade Recievable (considered good)		
Exceeding 180 days	-	-
Others	31,605.62	30,189.27
	31,605.62	30,189.27

NOTE 14 CASH AND CASH EQUIVALENTS	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Cash in Hand (As certified by management)	17,328.49	6,017.26
Cash at Bank	56,569.75	326,778.96
	73,898.24	332,796.22

NOTE 15 SHORT TERM LOANS & ADVANCES	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Advances (Recoverable in cash or in kind or for value to be received)		
Advance to Employees	7,247.48	13,152.75
Advance For Lift	-	6,380.80
Advance to Supplier	10,887.23	17,731.67
Advance for Land Purchase	131,720.83	-
Other Advances	35,805.62	5,000.00
Advances with Revenue Authorities		
TDS Receivables	20,332.94	20,544.02
TCS Receivables	21.97	54.67
	206,016.07	62,863.91

NOTE 16 OTHER CURRENT ASSETS	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Fixed Deposit (ICICI Bank) (Lien marked against BG of Rs. 72 lakh in favour of ArcelorMittal Projects India P Ltd)	-	28,160.13
Fixed Deposit (ICICI Bank) No Lien	-	7,234.50
CESC Deposit		
GST PAID (Case Upto FY 2023-24)	79,406.50	-
	79,406.50	35,394.63

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SILVERVILLA CONSTRUCTIONS PRIVATE LIMITED

CIN: U45400WB2008PTC121529

P-17, New CIT Road
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Notes forming part of the Profit and loss A/c

NOTE 17 REVENUE FORM OPERATION	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Sale of Residential, Commercial, Parking Spaces	26,91,959.00	25,31,753.00
	26,91,959.00	**25,31,753.00**

NOTE 18 OTHER INCOME	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Discount Received	32.37	349.34
Interest on Fixed Deposits	1,062.06	194.63
Interest on IT Refund	241.87	93.24
Incentive Received	1,713.09	-
Interest on Electricity Deposit	15.12	-
	3,064.51	**637.21**

NOTE 19 Purchase of Stock-in-trade	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Purchase of land	3,32,250.34	6,84,066.76
Purchase of Construction Material	14,52,484.44	15,29,498.36
	17,84,734.78	**22,13,565.12**

NOTE 20 Employee Benefits Expense	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Salary	92,208.34	1,17,219.20
Staff Welfare Expenses	9,752.81	9,104.85
Director Salary	75,300.00	72,000.00
	1,77,261.15	**1,98,324.05**

NOTE 21 Finance costs	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Interest on Car Loan	2,041.51	3,542.94
Interest on Overdraft	3,614.09	6,249.02
Interest on Unsecured Loan	26,836.87	23,121.77
Interest on Term Loan	15,497.88	16,085.03
	47,990.35	**48,998.76**

NOTE 22 DEPRECIATION & AMORTISATION	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Depreciation	24,086.42	23,964.66
	24,086.42	**23,964.66**

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NOTE 23 OTHER EXPENSES	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Direct Expenses		
Contractor Expenses	124,305.51	60,001.58
Piling Expenses	-	11,000.00
Carriage Inward	3,442.29	2,559.62
C. C Fees	2,584.37	1,695.88
Electrical Expenses	3,662.21	22,095.59
Labour Expenses	2,449.86	771.00
License Fees- Airport NOC	-	2,000.00
Load Test	765.50	4,200.00
Municipality Fees FY 2024-24	-	59,357.30
Property Tax	169.67	274.15
Rent Paid & Shifting Charges	20,708.00	32,713.58
Rera Registration Fees	-	167.60
Sanction Fees	39,180.93	81,888.15
Stamp Duty	9,512.53	65,832.16
Consultancy Expenses (Direct)	1,500.00	-
Interior Designing Works	1,500.00	-
Indirect Expenses		
Audit Fees	250.00	250.00
Advertisement Expenses	27,435.13	20,887.10
Bank Charges	142.18	908.20
Professional & Consultancy Charges	24,418.80	7,890.00
Commission & Brokerage	16,462.02	17,325.00
Electricity Bill	14,898.21	9,523.85
Filing Charges	263.38	16.18
General Expenses	20,591.87	16,465.46
Car Expenses	6,269.10	3,976.32
Interest on TDS	173.69	5.05
Insurance	135.95	2,107.38
Internet Charges	3,699.88	373.43
Inspection Charges	150.00	-
Repairs & Maintenance	11,820.10	3,271.66
Professional Tax	25.00	25.00
Loan Processing Charges	360.00	1,111.26
Software Expenses	2,078.74	-
Travelling Expenses - Domestic	13,212.10	14,175.41
Foreign Travel	8,513.51	5,636.46
Telephone Charges	2,776.75	1,672.94
Trade Licence	21.50	21.50
Printing & Stationery	3,414.37	2,615.03
Legal Fees	3,250.00	2,805.00
Business Promotion	23,082.40	19,215.05
Mutation Expenses	595.40	4,904.14
Stamp Duty- Client	-	16,293.51
GST Payment	6,814.12	14,850.02
	400,635.07	**510,881.56**

NOTE 24 PAYMENT TO AUDITORS	AS AT 31.03.2025	AS AT 31.03.2024
	Amount(Rs. 00)	Amount(Rs. 00)
Audit Fees	250.00	250.00
	250.00	**250.00**

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25	Earnings Per Share	31-03-2025 (Rs. 00)	31-03-2023 (Rs. 00)
	a) Net Profit/(Loss) Before Tax	53,057.68	50,080.47
	b)Tax Expenses	13,840.15	13,932.84
	c) Net Profit/(Loss) After Tax	39,217.53	36,147.63
	d) Weighted Average Number of Equity		
	e) Shares of Rs. 10.00 each	446	446
	f) Basic and Diluted Earnings Per Share (Rs.)	87.98	81.09

(Amount in INR "00")

26	Contingent Liabilities & Commitments	(Rs. 00)	(Rs. 00)
	Contingent Liabilities	Nil	Nil
	Commitments Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
	NIL		

27 a) Expenditure in Foreign Currency during the Year
b) Foreign Exchange Earnings during the Year

28	RELATED PARTY DISCLOSURES-As per Accounting Standards -(AS)-18		
			Name of related parties
	a) Key Management Personnel	1 2	Sanjay Kansal, Director Santosh Kansal, Director
	b) Company with common Directors	1	Saksham Regency Private Limited

(Amount in INR

29 Details of Related party transaction during year ended 31st March,2024.

	Relation	Nature of Transactions	Transactions during the year	Outstanding Amount	Previous Year	Previous year Outstanding
Saksham Regency Private Limited	Group Company	Credit Debit	65918.56 56590.64	50557.67	10000 8300	41229.75
Sanjay Kansal	Director	Remuneration Expenses for Company Repayment to Director	39300.00 165500.00 49283.60	146832.67	36000.00 22397.81 26568.05	27942.32
Santosh Kansal	Director	Remuneration Expenses for Company Repayment to Director	36000 121000.00 20807.00	109227.8	36000 14155.08 94716.21	8194.8

30 Previous Year's figures have been regrouped and/or rearranged wherever considered necessary.current year figure.

31 The Balances of Advances from suppliers and Creditors if any are subject to confirmation from respective parties

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32 **Due to Small Scale Industrial Undertaking :**

The information required to be disclosed under Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company and accordingly there are no Micro, Small and Medium Enterprises to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2022

The details of amount outstanding to Micro,Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act,2006(MSMED act),based on the available Information with the Company as under:

Amount in INR 00

Pariculars	As at 31.03.2025	As at 31.03.2024
Principal Amount due and remaining paid	Nil	Nil
Interest due on(1) above and the unpaid interest	Nil	Nil
Interest paid on all delayed payments under the MSMED Act	Nil	Nil
Payment made beyond the appointed day during the year	Nil	Nil
Interest due and payable for the period of delay other than above	Nil	Nil
Interest accrued and remaining paid	Nil	Nil
Amount of further interest remaining due and payable in succeeding years	Nil	Nil

33 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013 read with rule 7 of Company (Accounts) Rule 2014. Accordingly the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

34 **Employees Benefits**

a) There is no gratuity liability as on 31st March, 2024. Gratuity will be accounted on accrual of liability after the completion of statutory period as per the Payment Of Gratuity Act, 1972.

b) The Company neither deducts providend fund nor makes any contribution towards it as the same is not applicable to the Company.

c) All other short term employee benefits are accounted for on payment basis.

35 **Additional Regulatory Information**

(i) The Company has no Immovable Property , title deed of which is not held in the name of the company, hence Disclosure is not Required

(ii) The Company has not revalued its Property, Plant and Equipment during the financial Year 2024-25

(iii) The Company has not advanced any Loans or Advances. Following disclosures shall be made where 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, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

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(iv) No Capital-Work-in Progress (CWIP) during the Financial Year 2024-25

vi) The Company did not held any property declared to be Benami under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

(vii) The Company has no borrowings from banks or financial institutions on the basis of security of current assets

(viii) The company is not declared wilful defaulter by any bank or financial Institution or other lender, hence disclosure not required.

(ix) The Company has not done any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956,, hence disclosure not required.

(x) The company has not entered charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

(xi) Compliance with number of layers of companies is Not Applicable to the company

xii) Following Ratios to be disclosed:-	As at 31.03.2025	As at 31.03.2024
(a) Current Ratio,	1.18	1.13
(b) Debt-Equity Ratio,	1.39	1.84
(c) Debt Service Coverage Ratio,	2.11	2.02
(d) Return on Equity Ratio,	0.10	0.10
(e) Inventory turnover ratio,	2.68	3.05
(f) Trade Receivables turnover ratio,	1.70	1.68
(g) Trade payables turnover ratio,	25.24	50.31
(h) Net capital turnover ratio,	12.13	12.46
(i) Net profit ratio,	1.46	1.43
(j) Return on Capital employed,	0.19	0.19
(k) Return on investment.	0.02	0.02

(xiii) The Company has not entered any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013.

(xiv) Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.

(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

N K Ray Choudhury & Associates
FRN
322707E
Kolkata

SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED

CIN: U45400WB2008PTC121529

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1st Floor
Kolkata - 700073

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise), hence disclosure is not required

The accompanying notes 1 to 35 form an integral part of the Financial Statements
This is the Balance Sheet referred to in our report of even date.

For N.K. Ray Choudhury & Associates
Chartered Accountants
Regisration No-322707E
N K Ray Choudhury & Associates

Parimal Moulik
Partner
M.No-059926

Partner

Place :- Kolkata
UDIN - 25059926BMIMHW1307

N.K. Ray Choudhury & Associates FRN 322707E Kolkata

Silver Villa Constructions Pvt. Ltd.

Director

Sanjay Kansal
DIN- 01004585
Director

Silver Villa Constructions Pvt. Ltd.

Santosh Kansal

Director

Santosh Kansal
DIN- 01041394
Director

SILVER VILLA CONSTRUCTIONS PRIVATE LIMITED
CIN NO: U45400WB2008PTC121529

P-17 New CIT Road
1st Floor, Room No. 7
Kolkata – 700073

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1. **General**

   The financial statements have been prepared to comply with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. The financial statements are presented in the general format specified in Revised Schedule III of the Companies Act, 2013.

2. **FIXED ASSETS**

   Fixed assets are stated at cost less accumulated depreciation

3. **REVENUE RECOGNITION**

   (i) Revenue recognition on accrual basis as per AS 9.

   (ii) Interest income is recognized on accrual basis.

4. **MISCELLANEOUS EXPENDITURE**

   Preliminary and pre-operative expenses are amortized over five years. Share of on going expenses of the Schemes are recognized on accrual basis.

5. **DEPRECIATION AND AMORTISATION**

   Depreciation is provided on Balance Life of the assets as per Schedule II Companies Act, 2013.Intangible Assets are amortized over a period of 5 years in accordance with Accounting Standard-26.

6. **INVESTMENTS**

   Long Term Investments are stated at Cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long term investments

7. **STOCK IN TRADE**

   Stock in Trade is valued at cost or market value whichever is less.

8. **DEFERRED TAX**

   Provision for tax comprises of current tax liability and deferred tax liability as per Accounting Standard-22 issued by the ICAI.

9. **USE OF DATA**

   The previous year data has been incorporated in the financial statements as required under the general format specified in Revised Schedule III of the Companies Act, 2013

SIGNIFICANT NOTES ON ACCOUNTS

- In the opinion of the Management, the realizable value of the current assets, loan and advances shall not be less than the values at which these are stated in the account.
- The bank and cash balance has been certified and verified by the management respectively
- No provision is made for a liability which is contingent in nature but if material, the same is disclosed by way of notes to the accounts.

N K Ray Choudhury & Associates
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Kolkata