

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

**ANNUAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2024**



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INDEPENDENT AUDITORS' REPORT

To the Members of

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

Opinion

1. We have audited the accompanying Financial Statements of **SEN & SEN INFRAPROJECTS PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March 2024 and the Statement of Profit and Loss for the year then ended, a summary of the material accounting policies and other explanatory information (herein after referred to as "Financial Statements") which we have signed under reference to this report.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act 2013 (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 31st March 2024 and its profit for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act ("SAs"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and 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 qualified opinion.



Information other than the Financial Statements and Auditors' Report thereon

4. 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.
5. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
6. 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.
7. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Financial Statements

8. The Company's Board of Directors are responsible for the matters stated in Section 134 (5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the SAs. 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.
9. 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.
10. 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

11. 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.
2. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - (a) 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.
 - (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - (d) 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.
 - (e) 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.



13. 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.
14. 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.
15. 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

6. The Companies (Auditor's Report) Order, 2020 issued by the Government of India in terms of Section 143(11) of the Act is not applicable to the Company.
7. 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 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 in Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014.
 - (e) On the basis of written representations received from the Directors none of the Directors is disqualified as on 31st March 2024 from being appointed as a Director in terms of Section 164(2) of the Act.





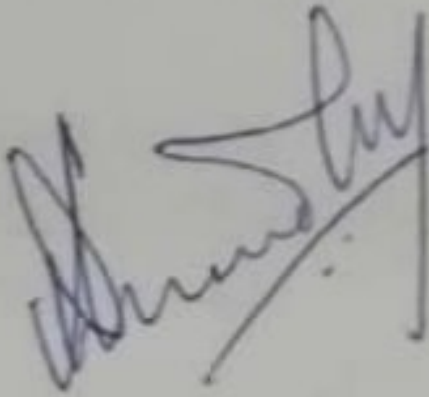
- (f) Our report on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the Company.
- (g) With respect to other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules 2014, as amended by the Companies (Audit and Auditors) Amendment Rules 2021, in our opinion and to the best of our information and according to the explanations given to us:
- (i) We have not come across any pending litigation which would impact its financial position.
 - (ii) The Company was not required to make provision under the applicable laws or accounting standards for material foreseeable losses on long term contracts including derivative contracts.
 - (iii) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to any or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediaries 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 Beneficiary") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiary.
 - (v) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign 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 Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- (vi) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material misstatement.
- (vii) No dividend was declared or paid during the year by the Company.
- (viii) As examined by us during the course of our audit which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail facility for all transactions. Creation of an edit log, for changes made in the books of account along with the dates of change to ensure that the audit trail cannot be disabled, has been implemented by the Company.

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

M CHOUDHURY & CO.
Chartered Accountants
FRNo.: 302186E



D Choudhury
Partner
Membership No.: 052066

Place: Kolkata
Date: 5th September 2024

UDIN: 24052066 BkeOHH6836

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

(Formerly known as S S Bituchem (India) Private Limited)

(CIN: U70102WB2007PTC120911)

BALANCE SHEET AS AT 31ST MARCH 2024

EQUITY AND LIABILITIES	NOTE	31st March 2024		31st March 2023	
		Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00
1 Shareholders' Funds					
(a) Share Capital	2	1,000.00		1,000.00	
(b) Reserves & Surplus	3	30,751.39	31,751.39	28,983.36	29,983.36
2 Non Current Liabilities					
(a) Long Term Borrowings	4	2,977.76		1,671.19	
(b) Other Long Term Liabilities		0.00		0.00	
(c) Deferred Tax Liability (Net)	5	-226.99		125.65	
(d) Long Term Provisions		0.00	2,750.77	0.00	1,796.84
3 Current Liabilities					
(a) Short Term Borrowings		0.00		0.00	
(b) Trade Payables	6	69,612.81		31,975.64	
(c) Other Current Liabilities	7	96,361.44		1,24,674.21	
(d) Short Term Provisions	8	600.16	1,66,574.41	583.35	1,57,233.20
			2,01,076.57		1,89,013.40
ASSETS					
1 Non Current Assets					
(a) Property, Plant and Equipment, and Intangible Assets	9				
(i) Property, Plant and Equipment		5,569.77		5,530.71	
(ii) Intangible Assets		0.00		0.00	
(iii) Capital Work In Progress		0.00		0.00	
(iv) Intangible Assets under Development		0.00	5569.77	0.00	5,530.71
(b) Non Current Investments	10	333.40		333.40	
(c) Deferred Tax Assets (Net)		0.00		0.00	
(d) Long Term Loans and Advances	11	48,281.00		48,281.00	
(e) Other Non Current assets		0.00	48,614.40	0.00	48,614.40
2 Current Assets					
(a) Current Investments		0.00		0.00	
(b) Inventories	12	1,11,596.23		31,232.96	
(c) Trade Receivables	13	0.00		0.00	
(d) Cash and Cash Equivalents	14	31,401.75		62,976.54	
(e) Short Term Loans and Advances	15	3,894.42		7,670.39	
(f) Other Current Assets	16	0.00		32,988.40	
			1,46,892.40		1,34,868.29
Notes forming integral part of Financial Statements	1 - 24		2,01,076.57		1,89,013.40

In terms of our report of even date

M CHOUDHURY & CO.

Chartered Accountants

(FRN: 302186E)

SEN & SEN INFRAPROJECTS PVT. LTD.

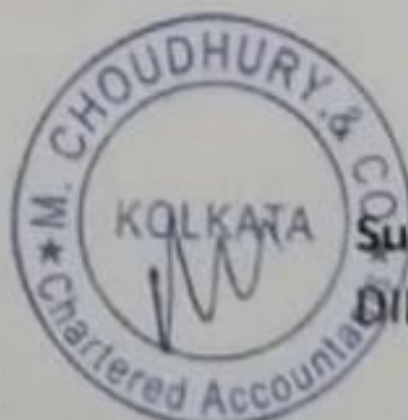
SEN & SEN INFRAPROJECTS PVT. LTD.

D Choudhury

Partner (Membership No. 052066)

5th September 2024,

Kolkata



Surajit Sen

DIN 00732093

Director

Anuradha Sen

DIN 01530777

Director

Directors:

UDIN: 24052066BKCDHH6836

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

(Formerly known as S S Bituchem (India) Private Limited)

(CIN: U70102WB2007PTC120911)

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2024

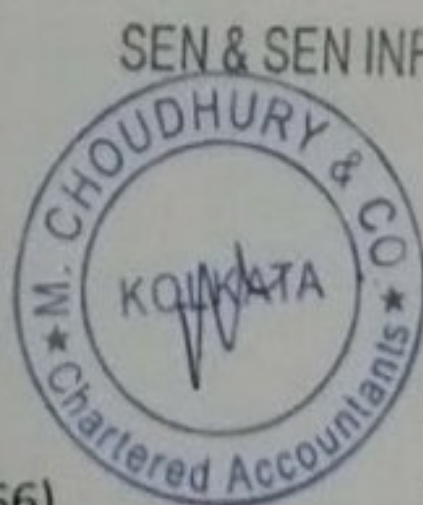
	NOTE	31st March 2024		31st March 2023	
		Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00
Revenue from Operations	17		2,16,578.99		1,92,190.48
Other Income	18		1,690.39		4,029.24
Total Revenue			2,18,269.38		1,96,219.72
Expenses					
Cost of Construction	19		2,29,409.81		93,579.62
Change in Inventories	20		-80,363.27		39,171.58
Employee Benefit Expenses	21		48,667.65		37,910.87
Finance Costs			0.00		0.00
Depreciation and Amortisation Expenses	9		1,275.61		1,492.65
Other Expenses	22		16,901.56		21,971.10
Total Expenses			2,15,891.36		1,94,125.82
Profit before exceptional and extra-ordinary items and tax			2,378.02		2,093.90
Exceptional Items			0.00		0.00
Profit before extra-ordinary items and tax			2,378.02		2,093.90
Extraordinary Items			0.00		0.00
Profit before Tax			2,378.02		2,093.90
Tax Expense					
1 Current Tax		600.16		583.35	
2 Tax for earlier period		362.47		0.00	
3 Tax provision in respect of earlier year no longer required now written back		0.00		0.00	
4 Deferred Tax		-352.64	609.99	24.26	607.61
Profit/Loss from continuing operations			1,768.03		1,486.29
Profit/Loss from discontinuing operations		0.00		0.00	
Tax Expense of discontinuing operations		0.00	0.00	0.00	0.00
Profit/Loss from discontinuing operations					
Profit for the Year			1,768.03		1,486.29
Earnings Per Share	23	Rs.	176.81		148.63

Notes forming integral part of Financial Statements in terms of our report of even date

M CHOUDHURY & CO.

Chartered Accountants (FRN: 302186E)

M Choudhury
Partner (Membership No. 052066)
5th September 2024, Kolkata



Surajit Sen
DIN 00732093

Directors:

SEN & SEN INFRAPROJECTS PVT. LTD.

Anuradha Sen
DIN 01530777

Director

UDIN: 24052066 BKC OHH 6836



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SEN & SEN INFRAPROJECTS PRIVATE LIMITED
Year Ended 31st March 2024

NOTE 1

Material Accounting Policies

Basis of Accounting

The Financial Statements are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) and complies with the applicable Accounting Standards under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under the historical cost convention.

Use of Estimates

The preparation of the Financial Statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to differences between the actual results and the estimates and such differences are recognised in the period in which the results are known/materialise.

Property, Plant & Equipment

Property, Plant and Equipment are stated at Cost. Cost includes all related expenses of acquisition and installation up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Depreciation is provided on written down value method at rates specified in Schedule II of the Companies Act 2013. Depreciation is charged on a prorata basis on addition/deduction during the year.

The carrying values of assets/cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and value in use of the assets.

Inventories

Inventories are valued at lower of cost or net realisable value after providing for obsolescence and other losses wherever considered necessary. Cost is determined on first in first out basis.

Work in progress is valued at Cost.

Revenue Recognition

Revenues under long term construction contracts are generally recognised on the basis of percentage-of-completion method of accounting. The Cost-to Cost method, on the basis of actual costs incurred, is used to measure the completion of contracts.



Surajit Sen
DIN 00732093

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.

Director

Director

SEN & SEN INFRAPROJECTS PRIVATE LIMITED
Year Ended 31st March 2024

NOTE 1 (Continued)

Material Accounting Policies

Revenues under short term construction contracts, or under long term construction contracts where reasonable and dependable estimates cannot be made, are recognised on the basis of completed contract method of accounting.

Revenues from service transactions are recognised only when it can be reliably measured and it is reasonable to expect ultimate collection.

Employee Benefits

Short Term benefits applicable to the company are charged in the Statement of Profit & Loss. No other benefits are applicable to the company.

Provisions and Contingent Liabilities

The company recognises a Provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for Contingent Liability is made when there is a possible obligation or a present obligation that may, but probably not, require an outflow of resources.

Taxation

Current Tax is determined as the amount of tax payable in respect of taxable income for the period based on applicable tax rates and laws.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. The Deferred Tax resulting from timing differences between the accounting and taxable income for the year is measured using the tax rates and the tax laws that have been substantially enacted as at the Balance Sheet date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets arising from timing differences are recognised to the extent that there is a reasonable certainty that these would be adjusted in future. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Earnings per share

Basic and diluted earnings per share are computed by dividing the Net Profit after Tax attributable to the equity shareholders by the weighted average number of equity shares.



Surajit Sen
DIN 00732093

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PVT. LTD.

Director

SEN & SEN INFRAPROJECTS PVT. LTD.

Director

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

NOTE 2

Share Capital

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

A Authorised

10,000 Equity Shares of Rs. 100/- each (Previous Year 10,000 Equity Shares)

10,000.00

10,000.00

B ISSUED, SUBSCRIBED AND PAID UP

1,000 Equity Shares of Rs. 100/- each

1,000.00

1,000.00

1,000.00

1,000.00

C Number of Shares at the beginning of the Year

1,000

1,000

Number of Shares at the end of the Year

1,000

1,000

D Rights and Restrictions to Shares

- Each holder of Equity Share is entitled to 1 vote per share.
- In case of declaration of dividend, each shareholder is entitled to dividend in proportion to paid up share capital.
- The shareholders are entitled to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding in the event of liquidation.

E Shares held by Holding Company, its Subsidiaries and Associates

Nil

Nil

F Shareholding over 5%

Name of Share Holder	No. of Shares Held	% of Share	No. of Shares Held	% of Share
Surajit Sen	500	50.00	500	50.00
Anuradha Sen	500	50.00	500	50.00

G Shares held by Promoters at the end of the year

Name of Promoter	No. of Shares Held	% of Shares during the year	% Change	No. of Shares Held	% of Shares during the year	% Change
Surajit Sen	500	50	Nil	500	50	Nil
Anuradha Sen	500	50	Nil	500	50	Nil

SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.



Surajit Sen
DIN 00732093

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

NOTE 3

Reserves and Surplus

Surplus in Statement of Profit & Loss

Balance Brought Forward

Add: Profit during the year

28,983.36		27,497.07	
1,768.03		1,486.29	
	30,751.39		28,983.36
	30,751.39		28,983.36

NOTE 4

Long Term Liabilities

Deposit against Works Contracts - Unsecured

2,977.76	1,671.19
2,977.76	1,671.19

NOTE 5

Deferred Tax Liability

Arising out of Timing Difference in respect of Depreciable Assets

Opening Balance

Add: Transfer from Profit & Loss Account

125.65		101.39	
-352.64		24.26	
	-226.99		125.65
	-226.99		125.65

NOTE 6

Trade Payables

Sundry Creditors for Materials

Due to MSME Principal

Interest

0.00		0.00	
0.00		0.00	
0.00		0.00	

Due to Others

67,532.81	67,532.81	30,875.64	30,875.64
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Sundry Creditors for Expenses

Due to MSME Principal

Interest

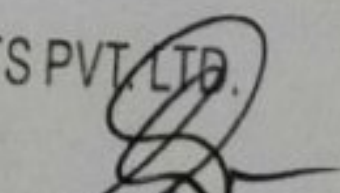
0.00		0.00	
0.00		0.00	
0.00		0.00	

Due to Others

2,080.00	2,080.00	1,100.00	1,100.00
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69,612.81	31,975.64
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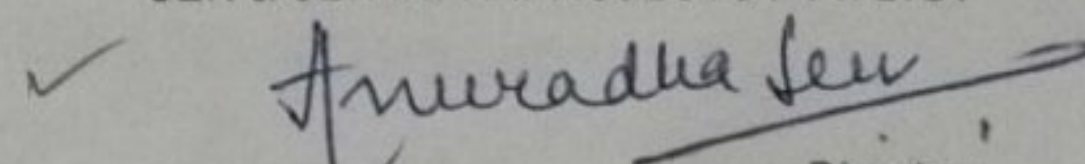
SEN & SEN INFRAPROJECTS PVT. LTD.


Director



Surajit Sen
DIN 00732093

SEN & SEN INFRAPROJECTS PVT. LTD.


Director

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

NOTE 6
Trade Payables (Continued)

Aging Schedule

Rs. In '00

Particulars		Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
i)	MSME	0.00	0.00	0.00	0.00	0.00
	(Previous Year)	0.00	0.00	0.00	0.00	0.00
ii)	Others	59,405.66	10,207.15	0.00	0.00	69,612.81
	(Previous Year)	24,585.54	7,390.10	0.00	0.00	31,975.64
iii)	Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
	(Previous Year)	0.00	0.00	0.00	0.00	0.00
iv)	Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
	(Previous Year)	0.00	0.00	0.00	0.00	0.00
Total		59,405.66	10,207.15	0.00	0.00	69,612.81
(Previous Year)		24,585.54	7,390.10	0.00	0.00	31,975.64

	31st March 2024	31st March 2023
	Rs. In '00	Rs. In '00
NOTE 7 Other Current Liabilities		
TDS Payable	2,574.76	1,518.73
Profession Tax	9.60	6.60
Salary Payable	1,518.14	1,295.33
Directors' Remuneration	21,660.00	32,641.00
GST Payable	10,598.94	0.00
Other Current Liabilities	60,000.00	89,212.55
	96,361.44	1,24,674.21

NOTE 8 Short Term Provisions		
Provision for Income Tax	600.16	583.35
	600.16	583.35

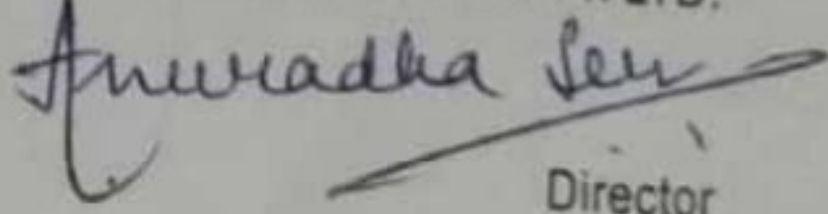
SEN & SEN INFRAPROJECTS PVT. LTD.


Director



Surajit Sen
DIN 00732093

SEN & SEN INFRAPROJECTS PVT. LTD.


Director

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

NOTE 9

Property, Plant & Equipment

	COST			DEPRECIATION			NET AMOUNT	
	As At 01.4.23	Addition during the Year	As At 31.3.24	Upto 31.3.23	For the Year	Upto 31.3.24	As At 31.3.24	As At 31.3.23
	Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00
(i) Tangible Assets								
Computer & Peripherals	3,903.69	9.99	3,913.68	3,753.98	61.70	3,815.68	98.00	149.71
Plant & Machinery	7,306.92	1,304.68	8,611.60	4,094.91	623.97	4,718.88	3,892.72	3,212.01
Vehicle	11,929.54	0.00	11,929.54	11,352.70	0.00	11,352.70	576.84	576.84
Furniture & Fixture	2,758.00	0.00	2,758.00	1,165.85	589.94	1,755.79	1,002.21	1,592.15
	25,898.15	1,314.67	27,212.82	20,367.44	1,275.61	21,643.05	5,569.77	5,530.71
(ii) Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	25,898.15	1,314.67	27,212.82	20,367.44	1,275.61	21,643.05	5,569.77	
Previous Year	25,470.65	427.50	25,898.15	18,874.79	1,492.65	20,367.44		5,530.71

(iii) Capital Work in Progress

Brought Forward
Addition during the Year

Less: Transfer during the Year
Carried Forward

31.3.24	31.3.23
Rs. In '00	Rs. In '00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00

SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.



[Signature]
Director

[Signature]
Director

Surajit Sen
DIN 00732093

Anuradha Sen
DIN 01530777

Directors:



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SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

NOTE 10

Non Current Investments

Investment in Unquoted Equity Shares
- At Cost, Non-Trade
(3334 Equity Shares of Rs.10/- each fully paid up
of Unitek Infra (P) Ltd.) - Considered at Cost

333.40	333.40
333.40	333.40

Note 11

Long Term Loans and Advances

(Unsecured, considered good)
Advance against Projects
Project Site Advances

18,281.00	18,281.00
30,000.00	30,000.00
48,281.00	48,281.00

NOTE 12

Inventories

Raw Materials (At lower of Cost or Net Realisable Value)
Work in Progress (At Cost)

0.00	0.00
1,11,596.23	31,232.96
1,11,596.23	31,232.96

NOTE 13

Trade Receivables

Secured - Considered Good
Unsecured - Considered Good
Doubtful

0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00

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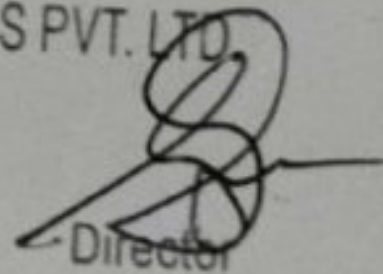
NOTE 13 Trade Receivables (Continued)

Aging Schedule

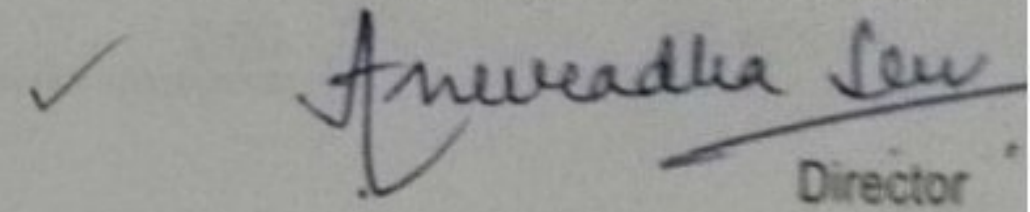
Rs. In '00

Particulars	Less than 6 months	6 months - 1 year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables						
- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Receivables						
- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables						
- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables						
- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
(Previous Year)	0.00	0.00	0.00	0.00	0.00	0.00

SEN & SEN INFRAPROJECTS PVT. LTD.


Director

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SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

NOTE 14

Cash and Cash Equivalents

Balance with Banks	- In Current Account	7,406.64		17,320.54	
	- In Term (FFD) Account	3,432.21	10,838.85	23,300.00	40,620.54
Cash in hand			20,562.90		22,356.00
			31,401.75		62,976.54

NOTE 15

Short Term Loans and Advances

Advances recoverable in cash or in kind or for value to be received - Unsecured, considered good

Security Deposit	3,108.39	2,739.39
Advance Tax (A.Y. 2023-24)	400.00	300.00
Tax Deducted at Source (A.Y. 2023-24)	158.83	373.80
GST Tax Input Credit	17.20	247.20
Staff Advance	210.00	4,010.00
	3,894.42	7,670.39
	3,894.42	7,670.39

NOTE 16

Other Current Assets

Work in Progress	0.00	32,988.40
	0.00	32,988.40

SEN & SEN INFRAPROJECTS PVT. LTD.

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SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

NOTE 17

Revenue from Operations

From Construction Contracts

2,16,578.99	1,92,190.48
<u>2,16,578.99</u>	<u>1,92,190.48</u>

NOTE 18

Other Income

Interest Income
Income Tax Refund
Interest on IT Refund
Liability no longer required written back

1,690.39	1,195.74
0.00	139.20
0.00	2,694.30
0.00	0.00
<u>1,690.39</u>	<u>4,029.24</u>

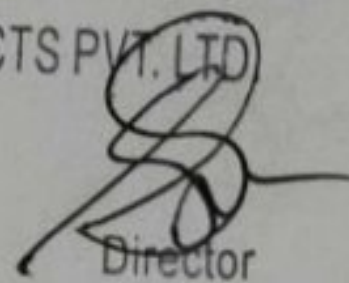
NOTE 19

Cost of Construction

Consideration for Project Site
Materials
Labour Charges
Reimbursement of Dwelling Expenses
Landowner Cost
Carriage Inwards

44,412.44	30,784.30
1,24,318.83	50,833.31
46,965.53	9,448.77
1,905.00	1,730.00
10,000.00	0.00
1,808.01	783.24
<u>2,29,409.81</u>	<u>93,579.62</u>

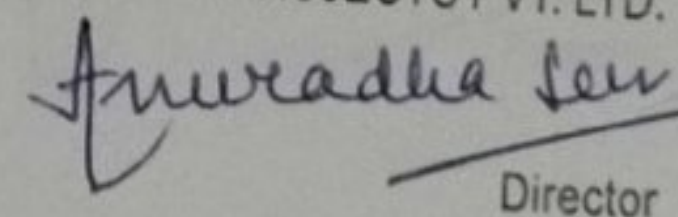
SEN & SEN INFRAPROJECTS PVT. LTD.


Director



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Directors:



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SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

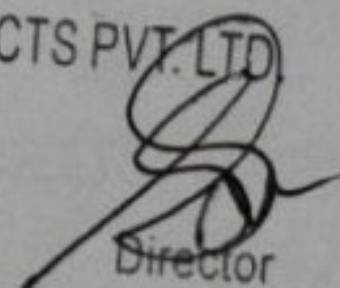
NOTE 20 Change in Inventories

Opening Stock				
Raw Materials	0.00		0.00	
Work in Progress	31,232.96	31,232.96	70,404.54	70,404.54
Less:				
Closing Stock				
Raw Materials	0.00		0.00	
Work in Progress	1,11,596.23	1,11,596.23	31,232.96	31,232.96
		-80,363.27		39,171.58

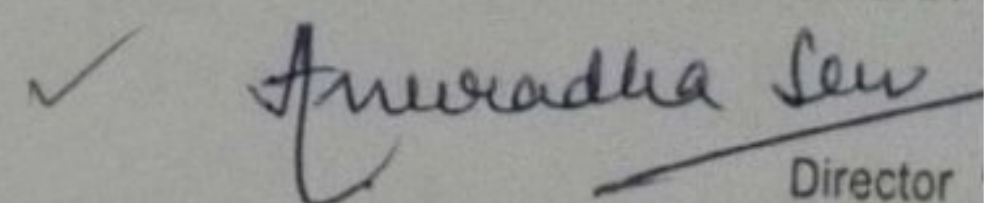
NOTE 21 Employee Benefits Expenses

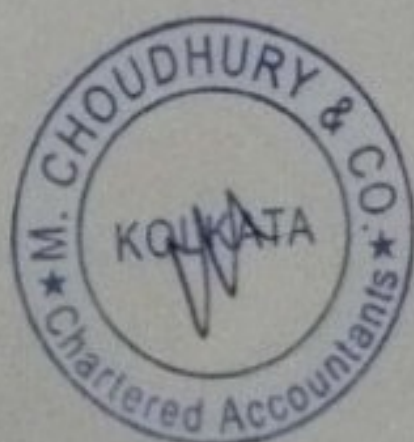
Salaries, Wages and Bonus	20,965.62	15,872.91
Directors' Remuneration	24,000.00	18,000.00
Staff Welfare	3,702.03	4,037.96
	48,667.65	37,910.87

SEN & SEN INFRAPROJECTS PVT. LTD.


Director

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Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

31st March 2024		31st March 2023	
Rs. In '00	Rs. In '00	Rs. In '00	Rs. In '00

NOTE 22

Other Expenses

AMC Charges	224.20	363.44
Audit Fees	1,080.00	1,100.00
Bank Charges	14.17	28.68
Brokerage and Commission	0.00	500.00
Business and Sales Promotion	185.85	0.00
Loading Expenses	173.00	0.00
Consultancy Charges	2,630.60	0.00
Filing Fees	20.00	32.00
Electricity Charges	1,043.40	1,222.80
Fuel Expenses	1,304.15	1,458.17
Printing and Stationery Expenses	124.88	261.02
Professional Fees	1,183.00	993.00
Subscription	334.02	293.05
General Expenses	11.16	523.09
DSC Expenses	12.00	
Telephone Expenses	443.23	430.81
Rates and Taxes	143.00	119.00
GST Expenses	0.00	428.65
Insurance Charges	135.35	118.99
Interest on TDS	0.00	716.27
Office Rent	708.00	708.00
Project Rent	0.00	1,000.00
Travelling and Conveyance	3,745.36	8,429.68
Repairs - Vehicles	1,166.87	0.00
- Others	2,219.32	3,244.45
	<u>16,901.56</u>	<u>21,971.10</u>

NOTE 23

Earnings Per Share (EPS)

a) Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders	1,768.03	1,486.29
b) Weighted Average number of Equity Shares used as denominator for calculating EPS	No. 1,000	No. 1,000
c) Basic and Diluted Earnings per Equity Share	Rs. 176.81	Rs. 148.63
d) Face Value per Equity Share	Rs. 100	Rs. 100



Surajit Sen
DIN 00732093

Directors:

Anuradha Sen
DIN 01530777

SEN & SEN INFRAPROJECTS PRIVATE LIMITED
Year Ended 31st March 2024

NOTE 24

1. The Company is engaged mainly in the business of real estate construction and promotion.
2. There are no dues to micro, small and medium enterprises.
3. In the opinion of the Board of Directors of the Company, the realisable value of the assets, except Fixed Assets and Non Current Investments, in the ordinary course of business is not less than that stated in the Balance Sheet.
4. (a) There was no impairment of Property, Plant and Equipment on the basis of evaluation by physical verification during the year.
(b) There has been no permanent diminution in the value of Non Current Investments.
(c) While making evaluation of value of realisation of Inventories in the ordinary course of business, consideration has been made about obsolescence by physical verification of the Inventories at the year end.
5. The assets of the Company are free from encumbrances except as stated in the Financial Statements.
6. Account balances, Advances, Deposits and other Current Assets have been taken in the financial statements on the basis of books and records of the Company, as reviewed by the Board about their realisability and obligations, in cases where confirmation of account balances, to determine the carrying value required, have not been received.
7. Transactions with Directors and Related Parties during the year:

Particulars	Name	Designation	31.03.2024 (Rs. In '00)	31.03.2023 (Rs. In '00)
(a) Remuneration	Mr. Surajit Sen	Director	18,000.00	12,000.00
	Mrs. Anuradha Sen	Director	6,000.00	6,000.00
(b) Loan Repaid	Organic Agro India	Director Mr. Surajit Sen is the proprietor	0.00	6,500.00
(c) Loan Taken	Organic Agro India	Director Mr. Surajit Sen is the proprietor	0.00	5,000.00
(d) Rent Paid	Organic Agro India	Director Mr. Surajit Sen is the proprietor	708.00	708.00



Surajit Sen
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Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.

[Signature of Surajit Sen]
Director

[Signature of Anuradha Sen]
Director

SEN & SEN INFRAPROJECTS PRIVATE LIMITED
Year Ended 31st March 2024

NOTE 24 (Continued)

		31.03.2024 (Rs. In '00)	31.03.2023 (Rs. In '00)
(a)	Claims against the Company not acknowledged as Debts	Nil	Nil
(b)	Estimated amount of Capital Commitment Outstanding	Nil	Nil

9. Since no employee has completed the specified period of employment with the Company, Liability on account of Gratuity was not required to be provided for.
10. The Company has no litigation or legal/disputed matters relating to claims or possible claims, if any, or demand against which there could be any future impact on its financial position.
11. All liabilities and major contingent liabilities have been duly considered in the Financial Statements.
12. Internal Control System has been designed and implemented to prevent and detect fraud or error, proper custody, use of assets and preparation of financial statements. No fraud or suspected fraud on or by the Company has been noticed or reported during the year involving management or employees who have significant roles in internal control which could have a material effect on the financial statements.
13. Additional Regulatory Information pursuant to section 467 (1) of the Companies Act 2013 in Schedule III of the said Act:

(i) **Title Deeds of Immoveable Property not held in the name of the Company**

The Company has no Immoveable Property title deeds of which are not held by the Company.

(ii) **Revaluation of Property, Plant and Equipment**

This clause is not applicable since the Company does not have any Property, Plant and Equipment.

(iii) **Loans or Advances to Promoters, Directors, KMPs and the related parties**

This clause is not applicable since the Company has not granted Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under the Act) either severally or jointly with any other person.



Surajit Sen
DIN 00732093

Anuradha Sen
DIN 01530777

Directors:

SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.

[Signature]
Director

[Signature]
Director

SEN & SEN INFRAPROJECTS PRIVATE LIMITED

Year Ended 31st March 2024

NOTE 24 (Continued)

(iv) **Capital Work In Progress (CWIP)**

The clauses on Capital Work in progress are not applicable since the Company has no such item. The Company has no projects where activity has been suspended.

(v) **Intangible Assets under development**

The clauses on Intangible Assets under development are not applicable since the Company has no such item. The Company has no projects where activity has been suspended.

(vi) **Details of Benami Property held**

The clauses on Benami Property are not applicable since the Company has no such property.

(vii) **Borrowings from banks or financial institutions on the basis of security of current assets**

The statements of current assets filed by the Company with banks are in agreement with the books of account.

(viii) **Willful Defaulter**

This clause on being a willful defaulter is not applicable since the Company does not have any borrowing from banks or financial institutions or other lenders.

(ix) **Relationship with Struck off Companies**

The Company has no relationship and does not have any transaction with any Company struck off under section 248 of the Act or section 560 of the Companies Act, 1956.

(x) **Registration of charges or satisfaction with Registrar of Companies**

There are no cases where charges or satisfaction are yet to be registered with Registrar of Companies beyond the statutory period.

(xi) **Compliance with number of layers of companies**

The Company has no cases where number of layers, prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules 2017, are involved.



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SEN & SEN INFRAPROJECTS PVT. LTD.

SEN & SEN INFRAPROJECTS PVT. LTD.

Director

Director

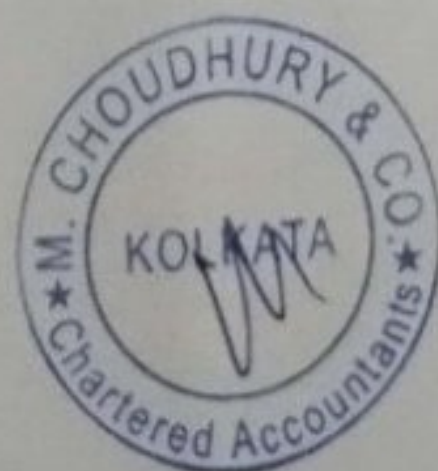
SEN & SEN INFRAPROJECTS PRIVATE LIMITEDYear Ended 31st March 2024

NOTE 24 (Continued)

(xii) **Financial Ratios**

The Financial Ratios are given in the Table below:

Sl. No.	Ratio	Numerator/Denominator	Current Year Ratio	Previous Year Ratio	% Change Over Previous Year
(a)	Current Ratio	Current Assets/ Current Liabilities	0.88	0.86	2.81
(b)	Debt-Equity Ratio	Total Debts/ Shareholders' Equity Due to increase in debt	0.09	0.06	68.26
(c)	Debt Service Coverage Ratio	Earnings available for Debt Service/Debt Service Due to increase in debt	0.80	1.25	-36.26
(d)	Return on Equity Ratio	Profit after Tax/ Shareholders' Equity	0.06	0.05	12.33
(e)	Inventory Turnover Ratio	Cost of Goods sold/ Average Inventory Due to increase in cost of goods sold	3.21	1.84	74.59
(f)	Trade Receivables Turnover Ratio	Net Credit Sales/ Average Accounts Receivable This ratio is not applicable since the Company has no Trade Receivables	0.00	0.00	0.00
(g)	Trade Payables Turnover Ratio	Net Credit Purchases/ Average Trades Payable Due to increase in Creditors	2.45	1.75	40.20
(h)	Net Capital Turnover Ratio	Turnover/ Average Working Capital Due to decrease in Working Capital over the previous year	-10.38	-6.01	72.62
(i)	Net Profit Ratio	Profit after Tax/ Turnover	0.0081	0.0076	6.94
(j)	Return on Capital Employed	Earnings Before Interest & Tax/Capital Employed	0.0689	0.0659	4.61
(k)	Return on Investment	Gain/(Loss) on sale of Investment/Cost of Investment This ratio is not applicable since the Company did not sell any Investment	0.00	0.00	0.00

**Surajit Sen**
DIN 00732093**Anuradha Sen**
DIN 01530777**Directors:**

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Director
Director

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SEN & SEN INFRAPROJECTS PRIVATE LIMITED
Year Ended 31st March 2024

NOTE 24 (Continued)

(xiii) Compliance with approved schemes of Arrangements

This clause is not applicable since there was no scheme of Arrangement requiring approval by the Competent Authority in terms of sections 230 to 237 of the Act.

(xiv) Utilization of borrowed funds and share premium

(A) The clauses on the above are not applicable since the Company has not advanced or loaned or invested funds (either from borrowed funds or share premium or any other sources or kind of funds) to any Intermediary for lending or investing or providing guarantee, security for any Beneficiary.

(B) The clauses on the above are not applicable since the Company has not received any fund from any Funding Party for lending or investing or giving guarantee, security to any Beneficiary.

(xv) Undisclosed Income

There are no transactions not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961 (such as search or survey or any other relevant provisions of the Income Tax Act).

(xvi) Corporate Social Responsibility (CSR)

This clause is not applicable since the Company is not covered under section 135 of the Act.

(xvii) Details of Crypto Currency or Virtual Currency

This clause is not applicable since the Company has not traded or invested in Crypto currency or Virtual currency during the year.

14. The Company's activity falls within a single business segment of real estate construction and promotion and reporting under geographical segment is not applicable.

15. Figures of the Previous Year have been regrouped in conformity with those of the Current Year.



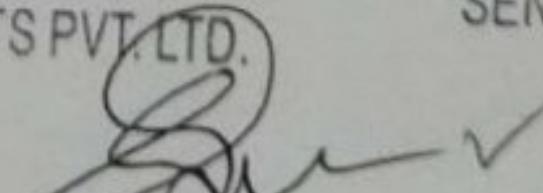
Surajit Sen
DIN 00732093

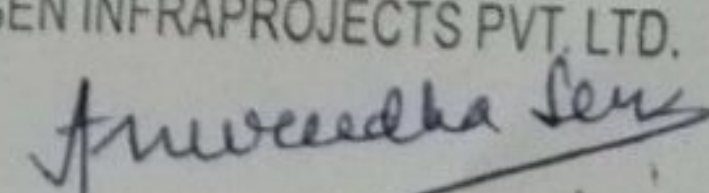
Anuradha Sen
DIN 01530777

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SEN & SEN INFRAPROJECTS PVT. LTD.


Director


Director



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