

PARIVAR ENCLAVE PRIVATE LIMITED

Note - 1(a)

(A). CORPORATE INFORMATION

Parivar Enclave Private Limited ("the Company") is a private limited company domiciled in India and incorporated under

(B). SIGNIFICANT ACCOUNTING POLICIES

A) Basis Of Preparation Of Accounts

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles

B) Use of Estimate

The preparation of financial statements in conformity with the generally accepted accounting principles in India requires

C) Fixed Assets

(i) Tangible Fixed Assets

- i) Fixed assets are stated at cost, less accumulated depreciation and impairment if any. The cost of acquisition comprises of
- ii) Machinery spares which can be used only in connection with a particular item of fixed assets and whose use, as per the

D) Depreciation

- i) Depreciation on fixed assets is provided on Written Down Value method and in the manner prescribed in Schedule II to

E) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current

F) Inventories

Inventories are valued as follows

Inventories are valued as follows

G) Borrowing Costs

Borrowing cost includes interest charge and amortization of ancillary costs incurred in connection with the arrangement of

H) Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after

I) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the

J) Retirement And Other Employee Benefits

- i) Retirement benefits in the form of Provident Fund are defined contribution schemes and these contributions are charged

K) Taxation

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to
Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet
Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets

L) Provision

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an

M) Contingent Liabilities and Commitments

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the

N) Unamortised Expenses

There are no unamortised expenses for the year 23-24



PARIVAR ENCLAVE PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2024

SI. No. PARTICULARS	NOTE NO.	For the Year Ended 31-03-2024 ₹ in Lakhs	For the Year Ended 31-03-2023 ₹ in Lakhs
I. EQUITY AND LIABILITIES			
1 Shareholder's Fund			
(a) Share Capital	1	25.68	25.68
(b) Reserve & Surplus	2	94.31	94.88
2 Non Current Liabilities			
(a) Long term borrowing	3	-	-
3 Current Liabilities			
(a) Short term borrowing	4	6.55	6.55
(b) Trade Payable	5	159.52	159.52
(b) Other current liabilities	6	141.36	141.36
(c) Short term provisions	7	36.44	36.36
		<u>463.86</u>	<u>464.35</u>
II. ASSETS			
1 Non-current assets			
(a) Fixed Assets			
Tangible Assets		5.89	5.89
(b) Non Current Investment	8	75.60	75.60
(C) Loan Term Loan and Advance	9	1.35	1.35
(d) Deferred Tax Assets	10	2.25	2.25
2 Current assets			
(a) Inventories	11	188.99	178.61
(b) Trade Receivable	12	43.11	43.11
(c) Cash & Cash equivalents	13	0.60	10.47
(d) Short Term Loan & Advance	14	146.07	147.07
		<u>463.86</u>	<u>464.35</u>

Notes are integral part of Accounts

1-20

Signed in terms of our separate report of even date

For, GARGARI & ASSOCIATES

Chartered Accountants

FRN- 0329540E

Debasis



ACA-DEBASIS GARGARI

Proprietor

M. No. 303434

UDIN :

SOMA GHOSH
DIN:03090120

MANOJ KUMAR
GHOSH
DIN:03098228

Parivar Enclave Pvt. Ltd.

Soma Ghosh

Director

Parivar Enclave Pvt. Ltd.

Manoj Kumar Ghosh

Managing Director

PARIVAR ENCLAVE PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

Sl. No.	Particulars	Note No.	For the Year Ended 31/03/2024 ₹ in Lakhs	For the Year Ended 31/03/2023 ₹ in Lakhs
	REVENUE			
I.	Revenue from Operations	15	-	-
II.	Other Income	16	-	-
III.	Total Revenue (I+II)		-	-
	EXPENSES			
IV.	Cost of Material Consumed	17	10.38	-
	Change in Inventories	18	-10.38	-
	Employee benefit expenses	19	0.47	0.20
	Depreciation		-	-
	Other Expenses	20	0.09	0.05
	Total Expenses		0.57	0.25
	Profit before Exceptional and Extraordinary Item and before Tax		(0.57)	(0.25)
VI.	Exceptional and Extraordinary Items			
	Preliminary Expenses			
	Provision written back			
VII.	Profit after Exceptional and Extraordinary Item and before Tax			
VIII.	Tax Expenses			
	(1) Current Tax		-	-
	(2) Deferred Tax		-	-
IX.	Profit or (Loss) for the year after tax		(0.57)	(0.25)
X.	Earning per Equity Share:			
	(1) Basic & Diluted		(0.22)	(0.10)

Notes are integral part of Accounts

1-20

For, GARGARI & ASSOCIATES
Chartered Accountants
FRN- 0329540E

Debasish Gargari
ACA- DEBASIS GARGARI
Proprietor
M. No. 303434
UDIN :

SOMA GHOSH
DIN:03090120

MANOJ KUMAR
GHOSH
DIN:03098228

Parivar Enclave Pvt. Ltd.

Soma Ghosh

Director

Parivar Enclave Pvt. Ltd.

Manoj Kumar Ghosh

Managing Director

PARIVAR ENCLAVE PRIVATE LIMITED

Note:1 **SHARE CAPITAL**

Sl. No.

A) **Authorised, Issued, and Subscribed Share Capital and Par Value Per Share**

Particulars	As at 31-03-2024 ₹ in Lakhs	As at 31-03-2023 ₹ in Lakhs
Authorised Share Capital		
2,60,000 Equity share of Rs.10/- each	26.00	26.00
	<u>26.00</u>	<u>26.00</u>
Issued, Subscribed & Paid Up:		
256826 Equity share of Rs. 10/- each	25.68	25.68
	<u>25.68</u>	<u>25.68</u>
The Detail of Share Holders, Holding more than 5% of Share		
Manoj Kr Ghosh	252826	252826
Percentage of Holding	98.44%	98.44%

Note:2 **RESERVE & SURPLUS**

Sl. No.

Particulars

As at 31-03-2024 As at 31-03-2023

A) <u>Capital Reserve</u>		₹
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Utilised/transferred during the year	-	-
Closing Balance	<u>-</u>	<u>-</u>
B) <u>Revaluation Reserve</u>		
Opening Balance	-	-
Add: Current year transfer	-	-
Less: Effect of Adoption of schedule II of Companies Act 2013	-	-
Closing Balance	<u>-</u>	<u>-</u>
C) <u>Surplus/(Deficit) in Statement of profit & Loss</u>		
Profit/(Loss) brought forward from previous year	94.88	95.13
Add: Profit/(Loss) for the Year	(0.57)	(0.25)
	-	-
Less: Transferred to reserve	<u>-</u>	<u>-</u>
	94.31	94.88
Total (A+B+C)	<u>94.31</u>	<u>94.88</u>



Parivar Enclave Pvt. Ltd.

Soma Ghosh.

Director

Parivar Enclave Pvt. Ltd.

Manoj K. Ghosh

Managing Director

PARIVAR ENCLAVE PRIVATE LIMITED

Note:3 LONG TERM BORROWING

Sl. No.	Particulars	As at 31-03-2024 ₹ in Lakhs	As at 31-03-2023 ₹ in Lakhs
A)	<u>Secured Loan</u>		
	a) From Related Parties	-	-
	b) From Director	-	-
	c) Car Loan	-	-
		-	-

Note:4 SHORT TERM BORROWING

Sl. No.	Particulars	As at 31-03-2024 ₹	As at 31-03-2023 ₹
A)	<u>Secured Loan:</u>		
	i) Car Loan	6.55	6.55
		6.55	6.55
Note:5	<u>Trade Payable</u>		
	a) For Expenses	43.30	43.30
	b) For Goods & Service	116.22	116.22
	Total (A+B)	159.52	159.52

Note:6 OTHER CURRENT LIABILITIES

Sl. No.	Particulars	As at 31-03-2024 ₹	As at 31-03-2023 ₹
A)	Current Maturity of Long Term Barrowings	-	-
B)	Sundry Creditors for Capital Goods	0.23	0.23
C)	Statutarys Dues	5.15	5.15
D)	Advance from Customers	135.98	135.98
E)	Salary Payable	-	-
	Total (A+B+C)	141.36	141.36

Note:7 SHORT TERM PROVISIONS

Sl. No.	Particulars	As at 31-03-2024 ₹	As at 31-03-2023 ₹
A)	Provision for Audit Fees	0.10	0.03
B)	Provision for Income Tax	36.34	36.34
c)	Provision For Expenses	-	-
	Total	36.44	36.36



Parivar Enclave Pvt. Ltd.
Soma Ghosh,
 Director

Parivar Enclave Pvt. Ltd.
Hemant Ghosh,
 Managing Director

PARIVAR ENCLAVE PRIVATE LIMITED**Note:8 NON CURRENT INVESTMENT**

Sl. No.	Particulars	As at 31-03-2024 ₹ in Lakhs	As at 31-03-2023 ₹ in Lakhs
	Investment in Eq Instrument	75.60	75.60
		<u>75.60</u>	<u>75.60</u>

Note:9 LONG TERM LOAN & ADVANCE

Sl. No.	Particulars (unsecured and Consider Good) Secured Deposit	As at 31-03-2024	As at 31-03-2023
		1.35	1.35
		<u>1.35</u>	<u>1.35</u>

Note:10 NET DEFERRED TAX

Sl. No.	Particulars	As at 31-03-2024	As at 31-03-2023
	On Depreciation	2.21	2.21
	On Professional Fees	0.04	0.04
		<u>2.25</u>	<u>2.25</u>

Note:11 INVENTORIES

Sl. No.	Particulars	As at 31-03-2024	As at 31-03-2023
	Closing Work In Progress	188.99	178.61
		<u>188.99</u>	<u>178.61</u>



Parivar Enclave Pvt. Ltd.

Soma Ghosh.

Director

Parivar Enclave Pvt. Ltd.

Manoj Kumar Ghosh

Managing Director

Note:12 **TRADE RECEIVABLE**

Sl. No.	Particulars	As at 31-03-2024	As at 31-03-2023
	(unsecured and Consider Good)		
	Debt outstanding for a period exceeding six months	37.50	37.50
	Other Debt	5.61	5.61
		<u>43.11</u>	<u>43.11</u>

Note:13 **CASH & CASH EQUIVALENT**

Sl. No.	Particulars	As at 31-03-2024	As at 31-03-2023
A)	Cash in hand	0.11126	3.50
B)	Cash at bank	0.48808	6.97
	Total (A+B)	<u>0.60</u>	<u>10.47</u>

PARIVAR ENCLAVE PRIVATE LIMITED

Notes on Accounts

Note:14 **SHORT TERM LOAN & ADVANCES**

Sl. No.	Particulars	As at 31-03-2024	As at 31-03-2023
	Unsecured, Considered good	₹	₹
A)	Prepaid Exp	0.16	0.16
B)	Advance to Suppliers & Others	108.71	109.71
C)	Advance Income Tax	37.20	37.20
	Total (A+B+C+D)	<u>146.07</u>	<u>147.07</u>



Parivar Enclave Pvt. Ltd.

Soma Ghosh.
Director

Parivar Enclave Pvt. Ltd.

Manoj Chakraborty
Managing Director

PARIVAR ENCLAVE PRIVATE LIMITED

Note:-15

REVENUE FROM OPERATIONS

	For the year ended 31-03- 2024	For the year ended 31-03-2023
	₹	₹
a) Sale of Goods and Services	-	-
b) Other Operating Revenue	-	-
	<u>-</u>	<u>-</u>

Note:-16

OTHER INCOME

	For the year ended 31-03- 2024	For the year ended 31-03-2023
	₹	₹
a) Other Income	-	-
	<u>-</u>	<u>-</u>

Note:-17

COST OF MATERIAL CONSUMED

	For the year ended 31-03- 2024	For the year ended 31-03-2023
	₹	₹
a) Purchase of Material	10.37941	-
	<u>10.38</u>	<u>-</u>

Note:-18

CHANGE IN INVENTORIES

	For the year ended 31-03- 2024	For the year ended 31-03-2023
	₹	₹
Opening Balance of Inventories	178.61	-
Closing Balance Inventories	188.99	-
	<u>-10.38</u>	<u>-</u>



Parivar Enclave Pvt. Ltd.

Soma Ghosh.

Director

Parivar Enclave Pvt. Ltd.

Manoj Ghosh

Managing Director

Note:-19

EMPLOYEE BENEFIT EXPENSES

- a) Salary , Wages & Allowance
- b) Contribution to PF and ESI
- c) Director Remuneration
- b) Staff Welfare Exp

For the year ended 31-03- 2024	For the year ended 31-03-2023
₹	₹
0.41	0.20
0.07	-
-	-
-	-
0.47	0.20

PARIVAR ENCLAVE PRIVATE LIMITED

Notes on Accounts

Note:20

OTHER EXPENSES

- Audit Fees
- Office Expenses
- Printing & Stationery
- Telephone & Internet
- Vehicle Repaire & Maintenance

For the year ended 31-03- 2024	For the year ended 31-03-2023
₹	₹
0.041	0.03
0.020	0.01
0.018	0.01
0.015	0.01
-	-
0.09	0.05



Parivar Enclave Pvt. Ltd.
Soma Ghosh.
Director

Parivar Enclave Pvt. Ltd.
Manoj Ghosh
Managing Director