STRONG BUILD DEVELOPERS PRIVATE LIMITED

CIN : U70109WB2021PTC244138

BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
			Rs. In '000
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	100.00	100.00
(b) Reserves and Surplus	4	-2.39	-13.81
(2) Current Liabilities			
(a) Short Term Borrowings		9,943.50	7,284.00
(b) Trade Payables		4,455.77	0.00
(c) Other Current Liabilities	5	17.00	4.00
(d) Short Term Provisions	6	5.00	0.00
Total Equity & Liabilities		**14,518.88**	**7,374.19**
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant, Equipment and Intangible Assets			
-Property, Plant, Equipment	7	26.46	40.96
(b) Deffered tax assets		1.02	0.16
(2) Current Assets			
(a) Stock of Materials	8	12,881.47	350.00
(b) Cash & Cash Equivalent	9	1,212.57	972.27
(c) Short Term Loans & Advances	10	397.37	6,010.80
Total Assets		**14,518.88**	**7,374.19**

SIGNIFICANT ACCOUNTING POLICIES	1 to 2
NOTES TO ACCOUNTS	3 to 21

Notes referred to above and notes attached there to form an integral part of financial statement
As per our Report of even date.

FOR BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS

Bikash Kumar Basu

BIKASH KUMAR BASU & ASSOCIATES
KOLKATA
Chartered Accountants

(CA. BIKASH KUMAR BASU)
PROPRIETOR
Membership No. : 013611
Firm Reg. No : 0332623E
Place : Kolkata
Date : 27/08/2023
UDIN : 23013611BGTFKX3876

By Order of the Board for and on behalf of
STRONG BUILD DEVELOPERS PRIVATE LIMITED

B. Nandy
STRONG BUILD DEVELOPERS PVT. LTD.
DIRECTOR
BINDU NANDE
(DIRECTOR)
09121634

STRONG BUILD DEVELOPERS PVT. LTD.
DIRECTOR
SANTOSH KUMAR NANDE
(DIRECTOR)
06522276

STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

	Particulars	Note No.	For The Year Ended 31st March, 2023	For The Year Ended 31st March, 2022
				Rs. In '000
I	Revenue from Operations	11	5,630.00	1,262.65
	Total Revenue		5,630.00	1,262.65
II	**Expenses:**			
	Purchase	12	4,466.36	1,048.49
	Changes in Inventories	13	-12,531.47	-350.00
	Direct Expenses	14	9,783.44	153.00
	Employee Benefit Expenses	15	175.39	136.50
	Depreciation & Amortisation Cost	16	24.50	26.34
	Other Expenses	17	3,696.21	206.95
	Total Expenses		5,614.43	1,221.28
III	**Profit before tax**		15.57	41.37
IV	**Tax expense:**			
	(1) Current tax		5.00	0.00
	(2) Deferred tax		-0.85	-0.16
V	**Profit/(Loss) for the year**		11.42	41.53
VI	**Earning per equity share of Rs 100 each**			
	(1) Basic		1.14	4.15
	(2) Diluted		1.14	4.15

SIGNIFICANT ACCOUNTING POLICIES 1 to 2
NOTES TO ACCOUNTS 3 to 21

Notes referred to above and notes attached there to form an integral part of financial; Statement
As per our Report of even date.

FOR BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS

By Order of the Board for and on behalf of
STRONG BUILD DEVELOPERS PRIVATE LIMITED

Bikash Kumar Basu

BIKASH KUMAR BASU & ASSOCIATES KOLKATA Chartered Accountants

B. nande
DIRECTOR
STRONG BUILD DEVELOPERS PVT. LTD.

DIRECTOR
STRONG BUILD DEVELOPERS

(CA. BIKASH KUMAR BASU)
PROPRIETOR
Membership No. : 013611
Firm Reg. No : 0332623E
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BINDU NANDE
(DIRECTOR)
09121634

SANTOSH KUMAR NANDE
(DIRECTOR)
06522276

STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Note : 3 Share Capital	As at 31st March, 2023	As at 31st March, 2022
AUTHORIZED CAPITAL		
1,00,000 Equity shares of Rs. 10/- each	10,00,000	10,00,000
50,000 Preference shares of Rs. 10/- each	5,00,000	5,00,000
	15,00,000	15,00,000
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
10,000 Equity Shares of Rs. 10/- each, fully paid up	1,00,000	1,00,000
Total	1,00,000	1,00,000

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares	Rs.	No. of Shares	Rs.
Equity Shares at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Shares Issued during the year		-		
Equity Shares at the end of the year	10,000	1,00,000	10,000	1,00,000

Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.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 perferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The company has neither alloted any fully paid up bonus share nor has brought back any class of equity share during the period of the years immediately preceeding its balance sheet date.

Details of shares held by shareholders holding more than 5% of aggregate shres in the company :

Name of Shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
BINDU NANDE	9,900	99	9,900	99.00
SAMIR DOMONIC BHOWMICK	100	1	100	1.00

Share Holding of Promoter

Name of Promoter	At The Beginning of the Year		At The End of the Year	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
BINDU NANDE	9,900	99	9,900	99
SAMIR DOMONIC BHOWMICK	100	1	100	1

BIKASH KUMAR BASU & ASSOCIATES
Chartered Accountants
KOLKATA

STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Rs. In '000

Note : 4 Reserve & Surplus	**As at 31st March, 2023**	**As at 31st March, 2022**
Opening Balance	-13.81	-62.65
Add: Adjustment for previous year tax	0.00	0.00
Add: Profit/Loss for the period	11.42	48.83
Balance carried forward to next year	**-2.39**	**-13.81**
Total	**-2.39**	**-13.81**

Note : 5 Other Current Liabilities	**As at 31st March, 2023**	**As at 31st March, 2022**
Audit Fees Payable	17.00	4.00
Total	**17.00**	**4.00**

Note : 6 Short Term Provisions	**As at 31st March, 2023**	**As at 31st March, 2022**
Income Tax & Other Provision	5.00	0.00
Total	**5.00**	**0.00**

BIKASH KUMAR BASU & ASSOCIATES * Chartered Accountants * KOLKATA

STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Note : 07 Property, Plant, Equipments & Intangiblr Assets

Block of Assets	Gross Block				Depreciation				Net Block	
	01-04-2022	Additions	Sale/Adj.	31-03-2023	01-04-2022	For the Year	Sale/Adj.	31-03-2023	31-03-2023	31-03-2022
	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000
COMPUTERS AND PRINTERS	33.25	0.00	0.00	33.25	10.59	9.22	0.00	19.81	13.44	22.66
FURNITURE AND FITTINGS	15.70	0.00	0.00	15.70	3.80	3.43	0.00	7.23	8.47	11.90
OFFICE EQUIPMENTS	8.34	0.00	0.00	8.34	1.94	1.85	0.00	3.79	4.55	6.40
PLANT AND MACHINERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	**57.29**	**0.00**	**0.00**	**57.29**	**16.34**	**14.50**	**0.00**	**30.83**	**26.46**	**40.96**

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BIKASH KUMAR BASU & ASSOCIATES * Chartered Accountants * KOLKATA

STRONG BUILD DEVELOPERS PRIVATE LIMITED

CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Note : 07 Property, Plant, Equipments & Intangiblr Assets

Block of Assets	Gross Block				Depreciation				Net Block	
	01-04-2022	Additions	Sale/Adj.	31-03-2023	01-04-2022	For the Year	Sale/Adj.	31-03-2023	31-03-2023	31-03-2022
	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000	Rs. In '000
COMPUTERS AND PRINTERS	33.25	0.00	0.00	33.25	10.59	9.22	0.00	19.81	13.44	22.66
FURNITURE AND FITTINGS	15.70	0.00	0.00	15.70	3.80	3.43	0.00	7.23	8.47	11.90
OFFICE EQUIPMENTS	8.34	0.00	0.00	8.34	1.94	1.85	0.00	3.79	4.55	6.40
PLANT AND MACHINERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	**57.29**	**0.00**	**0.00**	**57.29**	**16.34**	**14.50**	**0.00**	**30.83**	**26.46**	**40.96**

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BIKASH KUMAR BASU & ASSOCIATES * Chartered Accountants * KOLKATA

STRONG BUILD DEVELOPERS PRIVATE LIMITED

CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Rs. In '000

Note : 8 Stock In Trade

	As at 31st March, 2023	As at 31st March, 2022
Closing Stock	12,881.47	350.00
Total	**12,881.47**	**350.00**

Note : 9 Cash & Cash Equivalent

	As at 31st March, 2023	As at 31st March, 2022
Balance with banks	987.09	386.39
Cash in hand	225.47	585.88
Total	**1,212.57**	**972.27**

Note : 10 Short Term Loans & Advances

	As at 31st March, 2023	As at 31st March, 2022
Advance to Suppliers	377.37	5,980.80
Preliminary and Pre-operative Expenses	20.00	30.00
Total	**397.37**	**6,010.80**

BIKASH KUMAR BASU & ASSOCIATES
KOLKATA
Chartered Accountants

STRONG BUILD DEVELOPERS PRIVATE LIMITED

CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Rs. In '000

Note : 11 Revenue From Operations	As at 31st March, 2023	As at 31st March, 2022
Sales of Godown/Shops	5,630.00	1,262.65
Total	**5,630.00**	**1,262.65**

Note : 12 Purchase	As at 31st March, 2023	As at 31st March, 2022
Purchase of Materials	4,466.36	1,048.49
Total	**4,466.36**	**1,048.49**

Note : 13 Change In Inventory	As at 31st March, 2023	As at 31st March, 2022
Opening Stock	350.00	0.00
Less: Closing Stock	12,881.47	350.00
Total	**-12,531.47**	**-350.00**

Note : 14 Direct Expenses	As at 31st March, 2023	As at 31st March, 2022
Labour Charges	1,663.84	153.00
Building Plan Expenses	1,632.30	0.00
Contractors for Expenses	6,000.00	0.00
Site Expenses	487.30	0.00
Total	**9,783.44**	**153.00**

Note : 15 Employee Benefit Expenses	As at 31st March, 2023	As at 31st March, 2022
Staff Welfare Expenses	36.79	0.00
Salary & Bonus	138.60	136.50
Total	**175.39**	**136.50**

BIKASH KUMAR BASU & ASSOCIATES
KOLKATA
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STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Rs. In '000

Note : 16 Depreciation & Amortisation Cost	As at 31st March, 2023	As at 31st March, 2022
Depreciation	14.50	16.34
Preliminary Expenses	10.00	10.00
Total	**24.50**	**26.34**

Note : 17 Other Expenses	As at 31st March, 2023	As at 31st March, 2022
Registry Espemes	42.00	17.00
Legal Expenses	1,237.11	22.50
Puja Expenses	13.23	12.48
Office Expenses	12.53	0.00
Rent-Office	101.00	30.00
Electricity Exp.	38.06	7.38
Carriage Inward	101.81	72.69
Loading & Unloading Exp.	11.40	0.00
Professional Charges	260.00	0.00
Sales Promotion	115.40	0.00
Against Flat Value	1,299.50	0.00
Travelling & Conveyance	161.13	3.84
Repairs & Maintenance	7.10	0.00
Bank Charges	1.33	2.11
Printing & Stationery.	3.60	1.24
Brokerage & Commision	252.20	32.00
Telephone & Mobile Exp.	3.43	0.00
Misc. Expenses	22.39	1.71
Payment to Auditor	13.00	4.00
Total	**3,696.21**	**206.95**

BIKASH KUMAR BASU & ASSOCIATES
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STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Rs. In '000

Note : 18 Earnings Per Share		As at 31st March, 2023	As at 31st March, 2022
Amount used as the numerator Profit after	(A)	11,423	41,531
Weighted average number of Equity Shares	(B)	10,000	10,000
Nominal value of Equity Shares		10	10
Basic Earnings per Share	(A/B)	1.14	4.15
Diluted Earnings per Share		1.14	4.15

Note : 19 Earnings Per Share

As per Accounting Standard 18, the disclousure of transaction with the related parties are given below:

List of related parties where control exist and related parties with whom transactions have been taken place and relationship

Name of Related Party	Relationship
BINDU NANDE	Key Management Personnel
SANTOSH KUMAR NANDE	Key Management Personnel

Balance as at 31st March, 2023	Associates	Key management personnel	Relatives	Total
Short Term Borrowings			99,43,500.00	99,43,500
				99,43,500

Transactions during the Year ended 31st March, 2023	Associates	Key management personnel	Relatives	Total
Loans & Advances Taken			26,59,500.00	26,59,500
				26,59,500.00

Disclousures in Respect of Material Transactions with Related Party during the year:

Particulars	**Amount (`)**
Loan Taken from Relatives	
S & N Group (Prop. Santosh Kr. Nande)	26,59,500.00
	26,59,500.00

BIKASH KUMAR BASU & ASSOCIATES KOLKATA Chartered Accountants

STRONG BUILD DEVELOPERS PRIVATE LIMITED
CIN : U70109WB2021PTC244138

Notes on Financial Statements for the year ended 31st March, 2023

Note : 20 Disclosure of Ratios

Particulars	Formula	For The Year Ended 31st March, 2023
Current Ratio	Current Assets /Current Liabilities	1.00
Debt-Equity Ratio	Total Debt /Shareholders Equity	-
Debt-Service Coverage Ratio	Net Operating Income /Total Debt Service	-
Return on Equity Ratio	Net Income /Average Shareholders Equity	0.16
Inventory Turnover Ratio	Net Sales / Average Inventory	0.85
Trade Receivables Turnover Ratio	Net Sales / Average Receivables	-
Trade Payables Turnover Ratio	Net Sales / Average Payables	-
Net Capital Turnover Ratio	Net Sāles / Working Capital	80.27
Net Profit Ratio	Net Profit/ Turnover	0.00
Return on Capital Employed	Earnings Before Interest and Taxes / Capital Employed	0.16
Return on Investment	(Final Value, Including Dividends and Interest-Initial Value)/ Initial Value	-

Note : 21 Additional Disclousers

1.Previous years' figures have been recast/restated to conform to the classification required by the revised schedule VI.

2. Trade Payable, Trade Receivable, Advances to Suppliers, Advances to Customers, Other Advances, Finance Commision Receivables, Insurance Commision Receivables and Claims Receivables are subject to confirmations

3. Payment to Auditors	2022-23	2021-22
Audit Fees :	13,000	4,000

FOR BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS

Bikash Kumar Basu

(CA. BIKASH KUMAR BASU)
PROPRIETOR
Membership No. : 013611
Firm Reg. No :
Place : Kolkata
Date : 27/08/2023
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BIKASH KUMAR BASU & ASSOCIATES * Chartered Accountants * KOLKATA

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