INNOCENT VINCOM PRIVATE LIMITED

Registered Address: 40, Strand Road Room No.44, 1st Floor, Kolkata - 700001
CIN- U51909WB2011PTC163359
Email Id: cosmic123@yahoo.com

DIRECTORS REPORT

Dear Shareholders,

Your directors have pleasure in presenting the Annual Report of the Company together with Audited Accounts for the year ended **31st March 2025**.

FINANCIAL SUMMARY OR HIGHLIGHTS

The highlights of the financial performance of the Company for the financial year ended 31st March 2025 as compared to the previous financial year are as under:

(Rs. in hundreds)

Particulars	2024-2025	2023-2024
Profit Before Tax	(86.06)	(120.70)
Less: Current Tax	00	00
Deferred Tax	00	00
Tax for earlier years Adjusted	-	-
Net Profit after tax	**(86.06)**	**(120.70)**
Transfer to Reserve and Surplus	(86.06)	(120.70)

THE AMOUNT PROPOSED TO BE CARRIED TO RESERVES

The details of the amount transferred to the reserves has been provided under the category Financial Summary or Highlights.

DIVIDEND

The board of directors in view of the loss sustained by the Company during the year has not recommended any dividend in respect of the financial year under review.

STATE OF COMPANY AFFAIRS

During the financial year, your Company has incurred a loss of ₹ 86.06 hundreds against loss of ₹ 120.70 hundreds during the previous year.

CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of the business of the company in the financial year under review.

WEB-LINK OF ANNUAL RETURN

As the Company doesn't have its own website, the requirement of uploading Annual Return of the Company on its website as on 31st March, 2025 in form MGT-7 in accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, is not applicable to the Company.

SHARE CAPITAL

There was no change in the Authorised and Paid-up Share Capital of the Company during the financial year under review.

As on 31.03.2025 the authorised share capital of the company is Rs. 1,00,000/- divided into 10,000 equity shares of Rs 10/- each. The Paid-up Share Capital of the Company is Rs 1,00,000/- divided into 10,000 equity shares of Rs 10/- each.

DIRECTORS

There has been no change in the constitution of the board during the financial year. The structure of the board remains the same.

NUMBER OF MEETINGS OF THE BOARD

The board of directors of the company duly met 3 (Three) times.
The details of the number of meetings held and attendance of the Directors thereat is given herein below:

Date of Meeting	Total Number of directors as on the date of the meeting	No. of Directors attended
04.05.2024	3	3
16.09.2024	3	3
09.02.2025	3	3

DETAILS IN RESPECT OF FRAUD

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

INDEPENDENT AUDITOR'S REPORT

The Self-Explanatory Independent Auditor's Report does not contain any adverse remarks for qualification.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR AND TILL THE DATE OF THE REPORT

No material changes and commitments, affecting the financial position of the Company, have occurred between the end of the financial year of the company to which the financial statements relate and the date of this Directors Report.

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

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUBSECTION (1) OF SECTION 188 IN THE PRESCRIBED FORM

All related party transactions contracts or arrangements if any entered into during the financial year under review were on arm's length basis and were in the ordinary course of business.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

PARTICULARS OF LOANS GUARANTEES OR INVESTMENT UNDER SECTION 186

Disclosure on particulars relating to loans guarantees or investments under section 186 of the Companies Act 2013 is provided in the financial statements of the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The company has no activity relating to conservation of energy and Technology absorption in terms of section 134 (3) (m) of the Companies Act 2013 read with the rules made thereunder. The company has not entered into any technology transfer agreement.

Further the company does not have foreign exchange earnings and outgo during the financial year under review.

DEPOSITS

During the financial year the company has not accepted any deposits. Neither any deposits of previous year are Unpaid or Unclaimed during the financial year.

PROCEEDINGS INITIATED OR PENDING AGAINST THE COMPANY UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There are no proceeding initiated or pending against the Company Under the Insolvency and Bankruptcy Code, 2016which materially impact the business of the company.

STATUTORY AUDITORS

To fill the casual vacancy caused due to the death of Kumar Roybarman Prasanta on 29th May, 2023, the Members of the Company at the Annual General Meeting ('AGM') held on September 27, 2023 approved the appointment of M/s S.K. Dhar & Co, Chartered Accountants (FRN.: 307041E) and they were appointed as Statutory Auditors of the Company.

The Auditors' Report to the shareholders for the year under review does not contain any qualification.

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to the provision of section 134 (3) (c) read with section 134 (5) of Companies Act 2013 (hereinafter referred as the "Acts") the directors hereby confirm and state that

a. in preparation of Annual Accounts applicable accounting standards having followed along with the proper explanation relating to material departures, if any.
b. The directors have selected such accounting policies and have applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as on the Financial Year ended on 31st March 2025.
c. The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act safe guarding the asset of the Company and for preventing and detecting fraud and other irregularities.
d. The directors have prepared the annual accounts on a going concern basis.
e. The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

Further the company is not required to lay down an Internal Financial Control as specified in section 134 (5) (e) of the Act

NAME OF THE COMPANIES WHICH HAVE CEASED TO BECOME OR CEASED TO BE THE COMPANY'S SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES DURING THE YEAR UNDER REVIEW

The Company does not have any subsidiary, Joint Venture or Associate Company.

COMPLIANCE TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION PROHIBITION AND REDRESSAL) ACT 2013 READ WITH THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION PROHIBITION AND REDRESSAL) RULES 2013

The company is committed to the protection of women against sexual harassment right to work with dignity is universally recognised human Right by international conventions and instruments such as Convention on the Elimination of all forms of Discrimination against Women.

The sexual harassment of Women at Workplace (Prevention Prohibition and Redressal) Act 2013 read with the Sexual Harassment of Women at Workplace (Prevention Prohibition and Redressal) Rules 2013 required the constitution of an Internal Complaints Committee to look into the matters relating to sexual harassment at workplace.

Since the company does not have any women employee therefore the company is not required to constitute.

GENERAL

No disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

a. Details relating to deposits covered under Chapter V of the Act;
b. Details of deposits which are not in compliance with the requirement of chapter V of the act;
c. Issue of equity shares with differential rights as to voting, dividend otherwise;
d. During the financial year under review the company has neither issued any Equity Shares to its employees under scheme of "Employee Stock Option" nor any Sweat Equity Shares to its Directors or employees;
e. No significant and material orders have been passed by the regulator or courts or tribunals impacting the going concern status of the Company's future operations;
f. The company has no employees whose remuneration exceeds the limit prescribed under Rule 5(2) two of the Companies (Appointment and Remuneration of Managerial personnel) Rules 2014;
g. Pursuant to the provisions of section 177 (9) of the Companies Act 2013 the company is not required to establish vigil mechanism for directors and employees;
h. The company neither being a Listed Entity and or a public limited entity the following disclosure requirements are not applicable upon the company;

RISK MANAGEMENT POLICY

Pursuant to Section 134 (3)(n) of the Act, the Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

ACKNOWLEDGEMENT

Your directors wish to place on the record their gratitude for the valuable guidance and support rendered by the Government of India, various State Government departments, Financial Institutions, Banks and Stake holders, such as share Holders, customers and suppliers, among others. The Directors also commend the continuing commitment and dedication of the employees at all levels. The Directors look forward to their continued support in future.

On behalf of the Board of Directors
For **Innocent Vincom Private Limited**

Innocent Vincom Private Limited Kolkata

Place: Kolkata	Yash Vardhan Birla	Pramod Kumar Agarwal
Date: 03.09.2025	Director	Director
	(DIN: 06667574)	(DIN: 00182583)

Innocent.

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

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S.K DHAR & CO
Chartered Accountants
4- P, Naktala Road, Kolkata -700047

Independent Auditors' Report

TO THE MEMBERS OF
INNOCENT VINCOM PRIVATE LIMITED
CIN – U51909WB211PTC163359

Report on the Audited Financial Statements

We have audited the accompanying financial statements of **INNOCENT VINCOM PRIVATE LIMITED** . ("The Company"), which comprise the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025
b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Basis Of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the financial statements and our auditor's report thereon. The above-referred information is expected to be made available to us after the date of this audit report.

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

S. K. DHAR & CO. Kolkata Chartered Accountants

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Cash Flows 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, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

S. K. DHAR & CO. Kolkata Chartered Accountants

- 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has 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 evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

Report on other Legal and Regulatory Requirements

I. In view of Para 1(2)(v) of the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Sub Section (11) of Sec 143 of the Act, the said Order is not applicable to the company.

II. As required by Section 143 (3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

S. K. DHAR & CO. Kolkata Chartered Accountants

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under

e. Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated 13th June 2017.

h. With respect to the other matters to be included in the Auditors Report in accordance with the requirements of section 197 (16) of the Act, as amended, the same is Not applicable to the Company, it being a Private Limited Company

i. 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:

1. The Company does not have any pending litigations which would impact its financial position.

2. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

3. There have been no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place : Kolkata
Dated : 3.09.2025
UDIN- 25065056BMIDST3778

For **S. K . Dhar & Co.**
Chartered Accountants
FRN: 307041E

S. K. DHAR & CO. Kolkata Chartered Accountants

Sandip Kumar Dhar
Proprietor
Membership Number: 065056

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359
KOLKATA-700001
BALANCE SHEET AS AT 31ST MARCH, 2025

Amount in Rupees (in hundreds)

EQUITY AND LIABILITIES	Note	As At 31.03.2025	As At 31.03.2024
Shareholders' Funds			
a) Share Capital	2	1,000.00	1,000.00
b) Reserves & Surplus	3	(1,490.36)	(1,404.30)
Non -Current Liabilities			
Long Term Borrowings	4	201,554.38	201,554.38
Current Liabilities			
a) Other Current Liabilities	5	41,237.34	41,151.28
b) Short Term Provisions	6	13.80	13.80
TOTAL		**242,315.16**	**242,315.16**
ASSETS			
Non-Current Assets			
Non Current Investment	7	237,457.47	-
Current Assets			
a) Inventories	8	-	237,457.47
b) Short Term Loan & Advances	9	3,391.00	3,391.00
c) Other Current Assets	10	1,131.93	1,131.93
d) Cash & Bank Balances	11	334.77	334.77
TOTAL		**242,315.16**	**242,315.16**

SIGNIFICANT ACCOUNTING POLICIES 1

The accompanying notes 1 to 20 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR: S.K DHAR & CO
Firm Registration No. 307041E
Chartered Accountants

UDIN :25065056BMIDST3778
Dated : 03.09.2025

Dir : PRAMOD KUMAR AGARWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN :06667574

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359
KOLKATA-700001
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

INCOME	Note	For the Year 01/04/2024 to 31/03/2025	For the Year 01/04/2023 to 31/03/2024
OTHER INCOME	12	-	5.00
III) TOTAL INCOME (I + II)		**-**	**5.00**
EXPENDITURE			
Other Expenses	13	86.06	125.70
IV) TOTAL EXPENSES		**86.06**	**125.70**
V. Profit before exceptional and extraordinary items and tax (III - IV)		(86.06)	(120.70)
VI. Exceptional Items - Profit on Sale of Property		-	-
VII. Profit before extraordinary items and tax (V - VI)		(86.06)	(120.70)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(86.06)	(120.70)
X) Tax Expense			
a) Current Tax		-	-
b) Excess Provision for Tax for Earlier Years Adjusted		-	-
c) Deferred Tax (Asset)		-	-
XI) Profit for the period from continuing operations		(86.06)	(120.70)
XII) Profit for the period from discontinuing operations		-	-
XIII) Tax expense from discontinuing operations		-	-
XIV) Profit for the period from discontinuing operations after tax		-	-
XV) Profit / (Loss) (XI + XIV)		**(86.06)**	**(120.70)**
XVI) Earning per Equity Share of Face Value of Rs.10/- each	14		
Basic EPS		(0.86)	(1.21)
Diluted EPS		(0.86)	(1.21)

SIGNIFICANT ACCOUNTING POLICIES	1

The accompanying notes 1 to 20 are an integral part of the financial statements.
SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR :
Firm Registration No. 307041E
Chartered Accountants

Dir : PRAMOD KUMAR AGRAWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN : 06667574

Dated : 03.09.2025
UDIN : 25065056BMIDST3778

INNOCENT VINCOM PRIVATE LIMITED
CIN- U51909WB2011PTC163359

Note 1
SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting::
The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") /Companies Act ,1956 ("the 1956 Act") , as applicable. The financial statements have been prepared on accrual basis under the historical cost convention and the accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) Use of Estimates:
The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year . The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable . Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known /materialize .

c) Investments:
Trade investments are the investments made to enhance the company's business interests. Investments are either classified as current or long term based on management's intention. Current investments are carried at the lower of cost or fair value of each investment individually. Long term investment are carried at cost less provisions recorded to recognize any decline ,other than temporary, in the carrying value of each investment .

d) Tangible Fixed Assets:
Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to the date. Exchange differences arising on restatement/settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the balance sheet.

Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Loans and Advances

Capital work-in-progress:
Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

e) Depreciation:
In respect of Tangible Assets acquired during the year, depreciation is charged on a written down value basis so as to write off the cost of the assets over the useful lives and for the assets acquired prior to 1st April, 2014, the carrying amount as on 1st April,2014 is depreciated over the remaining useful life based on schedule II of Companies Act,2013 .

S. K. DHAR & CO. Kolkata Chartered Accountants

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude GST.

Income from Services

Revenues from Contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred. Revenues from time bound price Contracts, are recognized over the life of the contract using the proportionate of completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognized when probable.

f) Taxation :

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

g) INVENTORIES :

Stock-in-trade is valued at Cost or Net Realizable Value whichever is Lower

h) GST input credit :

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilizing the credits.

i) Other income :

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

j) Borrowing Cost :

Interest/finance cost on loans specifically borrowed for new and expansion projects up to the start of commercial production is charged to the capital cost of the projects concerned. All other borrowing cost are charged to revenue.

k) Operating Cycle :

Based on the nature of the products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

l) Provisions:

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimates required to settle the obligation at the Balance Sheet date.

m) Cash and cash equivalents:

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

S. K. DHAR & CO. Kolkata Chartered Accountants

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359

NOTES TO & FORMING PART OF THE ACCOUNTS	As At 31.03.2025	As At 31.03.2024
NOTE - 2		
(a) SHARE CAPITAL		
Authorised:		
10000 Equity shares (Prev.Yr.10000) of Rs.10/- each	1,000.00	1,000.00
Issued as Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	**1,000.00**
Subscribed & Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	**1,000.00**

(b) Reconciliation of the number of shares and amount outstanding at the beginning and end of the Year :

Particulars	Op. Balance	Fresh Issue	Bonus	Buy back	Closing
Equity shares with voting rights :-					
As At 31.03.2025					
No. of shares	10,000	-	-		10,000.00
Amount	100,000.00	-	-		100,000.00
As At 31.03.2024					
No. of shares	10,000	-	-		10,000.00
Amount	100,000.00	-	-		100,000.00

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As At 31.03.2025		As at 31.03.2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares with voting rights				
Pramod Kumar Agarwal	3183	31.83	3,183	31.83
Apollo Vinimay Pvt Ltd	1933	19.33	1,933	19.33
Yash Vardhan Birla	700	7.00	700	7.00
Abhishek Birla	700	7.00	700	7.00
Rajesh Kumar Agarwal	3334	33.34	3,334	33.34

(d) Rights, preferences and restrictions attached to the equity shares :

The company has only one class of shares referred to as equity shares having at par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share.

In the event of liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all prefrential amount, in proportion to their shareholding.

(e) Aggregate number and class of Shares allotted as fully paid up by way of bonus shares for the period of 5 years immediately preceding the Balance Sheet date : NIL

(f) Aggregate number and class of Shares allotted as fully paid up pursuant to contract(s) without payment being received in cash for the period of 5 years immediately preceding the

(g) Aggregate number and class of Shares bought back for the period of 5 years immediately preceding the Balance Sheet date : NIL

(h) Details of shares held by the Holding /Ultimate Holding/ Subsidiaries/Associates Company :

Aggregate Number of Shares	
As At 31.03.2025	As At 31.03.2024
Nil	Nil

(i) Disclosure of Shareholding of Promoters :

Shares held by promoters at the end of the year			As At 31/03/2025	
Sl. No.	Promoter Name		No. of Shares	% of Total Shares
1	Pramod Kumar Agarwal		3,183	31.83
2	Rajesh Kumar Agarwal		3,334	33.34
3	Yash Vardhan Birla		700	7.00
4	Abhishek Birla		700	7.00
Total as at 31.03.2025			**7,917**	**79.17**

Shares held by promoters at the end of the year			***As At 31/03/2024***	
Sl. No.	*Promoter Name*		*No. of Shares*	*% of Total Shares*
1	Pramod Kumar Agarwal		3,183	31.83
2	Rajesh Kumar Agarwal		3,334	33.34
3	Yash Vardhan Birla		700	7.00
4	Abhishek Birla		700	7.00
Total as at 31.03.2024			**7,917**	**79.17**

	As At 31.03.2025	**As At 31.03.2024**
NOTE - 3		
RESERVES & SURPLUS		
Surplus / (Deficit) in Statement of Profit & Loss		
As per Last Balance Sheet	(1,404.30)	(1,283.60)
Add: Adjustment for Income tax for earlier years		
Add: Profit for the year	(86.06)	(120.70)
	(1,490.36)	**(1,404.30)**
NOTE- 4		
Long Term Borrowings		
Guganram Texcom Pvt Ltd	26,734.10	26,734.10
Mina Agarwal	7,538.55	7,538.55
Pramod Kumar Agarwal (HUF)	22,176.25	22,176.25
Priya Agarwal	19,640.14	19,640.14
Abhishek Agarwal	600.00	600.00
R.P. Tradelink Pvt Ltd.	72,752.45	72,752.45
Others Parties	52,112.89	52,112.89
	201,554.38	**201,554.38**

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359

NOTES TO & FORMING PART OF THE ACCOUNTS

	As At 31.03.2025	As At 31.03.2024
NOTE - 5		
Other Current Liabilities		
Annu Taparia	40,000.00	40,000.00
Others	1,008.05	702.79
Audit Fees Payable	42.00	25.00
Yash Vardhan Birla	187.29	187.29
ROC Filing Fees Payable	-	47.00
Sundry Creditors	-	189.20
	41,237.34	**41,151.28**
NOTE - 6		
SHORT TERM PROVISIONS		
Income Tax A.Y 2019-20	13.80	13.80
	13.80	**13.80**
NOTE - 7		
NON-CURRENT INVESTMENTS		
Nakuleshwar Bhattarjee Lane Project	237,457.47	-
	237,457.47	**-**

Note : The above Non current investments have been converted form Inventory in the current year in terms of the decision of the Board of Directors. The cost of the Inventory has been retained as the cost of the Non current investments as per books since the latter is more than the Fair Market Value as on 01.04.2024 as per Valuation Report dated 24.04.2024.

NOTE - 8		
INVENTORY		
Nakuleshwar Bhattarjee Lane Project	-	237,457.47
	-	**237,457.47**

Note : The above Inventory has been converted to Non current investments in the current year in terms of the decision of the Board of Directors. The cost of the Inventory has been retained as the cost of the Non current investments as per books since the latter is more than the Fair Market Value as on 01.04.2024 as per Valuation Report dated 24.04.2024.

NOTE - 9		
SHORT TERM LOANS & ADVANCES		
Advances to Creditors	1,391.00	1,391.00
Naresh Nahata	2,000.00	2,000.00
	3,391.00	**3,391.00**
NOTE - 10		
Other Current Assets		
Security Deposit	1,131.93	1,131.93
	1,131.93	**1,131.93**
NOTE - 11		
CASH & BANK BALANCES		
Cash in Hand	24.50	24.50
Balances with Banks		
Current account		
HDFC Bank	284.89	284.89
Union Bank	25.37	25.37
	334.77	**334.77**

NOTE - 12
OTHER INCOME

Sundry Balance w/off	-	5.00
	-	**5.00**

NOTE - 13
OTHER EXPENSES

Auditor Remunaration	-	20.00
Audit Fees	42.00	-
Conveyance	-	4.60
General Expenses	-	21.00
Printing & Stationery	-	5.10
Professional Tax	-	25.00
Professional Fee	10.06	20.00
ROC Filing Fees	34.00	30.00
	86.06	**125.70**

NOTE - 14
EARNINGS PER SHARE (EPS)

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20. A statement on calculation of Basic EPS is as under:

	2025	**2024**
	Amount (`)	**Amount (`)**
Net Profit After Taxation	(8,606.00)	(12,070.00)
Weighted average number of Equity Shares	10,000.00	10,000.00
Basic Earnings Per Share (in `)	(0.86)	(1.21)

NOTE - 15
Contingent liabilities - ` NIL (P.Y. ` NIL)

NOTE - 16
Previous year figure have been regrouped/ reclassified wherever considered necessary.

NOTE - 17
The balances as shown in the accounts with respect to parties, borrowers, creditors, debtors and other are subject to confirmation.

NOTE - 18
In the opinion of Board of Directors, the "Current Assets, Loans and Advances", have a value of realization, in the ordinary course of Business, at least equal to the amount at which they are stated in the Balance Sheet.

NOTE - 19
In the opinion of management the Company is mainly engaged in the single segment. All other activities of the Company revolve around the main business, and as such, there are no separate reportable segment.

NOTE - 20
Earning and expenditure in Foreign Currency - NIL.

The accompanying notes 1 to 18 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE

FOR :
Firm Registration No. 307041E
Chartered Accountants

UDIN :25065056BMIDST3778
Dated : 03.09.2025

Dir : PRAMOD KUMAR AGRAWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN : 06667574

S.K DHAR & CO
Chartered Accountants
4- P, Naktala Road, Kolkata -700047

Independent Auditors' Report

TO THE MEMBERS OF
INNOCENT VINCOM PRIVATE LIMITED
CIN – U51909WB211PTC163359

Report on the Audited Financial Statements

We have audited the accompanying financial statements of **INNOCENT VINCOM PRIVATE LIMITED** . ("The Company"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024
b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Basis Of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the financial statements and our auditor's report thereon. The above-referred information is expected to be made available to us after the date of this audit report.

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

S. K. DHAR & CO. Chartered Accountants Kolkata

- 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has 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 evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

Report on other Legal and Regulatory Requirements

I. In view of Para 1(2)(v) of the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Sub Section (11) of Sec 143 of the Act, the said Order is not applicable to the company.

II. As required by Section 143 (3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

S. K. DHAR & CO. Chartered Accountants Kolkata

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359
KOLKATA-700001
BALANCE SHEET AS AT 31ST MARCH, 2024

Amount in Rupees (In hundreds)

EQUITY AND LIABILITIES	Note	As At 31.03.2024	As At 31.03.2023
Shareholders' Funds			
a) Share Capital	2	1,000.00	1,000.00
b) Reserves & Surplus	3	(1,404.30)	(1,283.60)
Non -Current Liabilities			
Long Term Borrowings	4	201,554.38	201,134.38
Current Liabilities			
a) Other Current Liabilities	5	41,151.28	41,468.28
b) Short Term Provisions	6	13.80	13.80
TOTAL		242,315.16	242,332.86
ASSETS			
Current Assets			
a) Inventories	7	237,457.47	237,457.47
b) Short Term Loan & Advances	8	3,391.00	3,391.00
c) Other Current Assets	9	1,131.93	1,131.93
d) Cash & Bank Balances	10	334.77	352.47
TOTAL		242,315.16	242,332.86
SIGNIFICANT ACCOUNTING POLICIES	1		

The accompanying notes 1 to 19 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR: S.K.DHAR & CO
Firm Registration No. 307041E
Chartered Accountants

S. K. DHAR & CO. Kolkata Chartered Accountants

Dated : 16.09.2024
UDIN :24065056BKASGW6830

Dir : PRAMOD KUMAR AGARWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN :06667574

INNOCENT VINCOM PRIVATE LIMITED

CIN- U51909WB2011PTC163359

Note 1

SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting::

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") /Companies Act ,1956 ("the 1956 Act") , as applicable. The financial statements have been prepared on accrual basis under the historical cost convention and the accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year . The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable . Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known /materialize .

c) Investments:

Trade investments are the investments made to enhance the company's business interests. Investments are either classified as current or long term based on management's intention. Current investments are carried at the lower of cost or fair value of each investment individually. Long term investment are carried at cost less provisions recorded to recognize any decline ,other than temporary, in the carrying value of each investment .

d) Tangible Fixed Assets:

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to the date. Exchange differences arising on restatement/settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the balance sheet.

Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Loans and Advances

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

e) Depreciation:

In respect of Tangible Assets acquired during the year, depreciation is charged on a written down value basis so as to write off the cost of the assets over the useful lives and for the assets acquired prior to 1st April, 2014, the carrying amount as on 1st April,2014 is depreciated over the remaining useful life based on schedule II of Companies Act,2013 .

S. K. DHAR & CO. Chartered Accountants Kol

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359

NOTES TO & FORMING PART OF THE ACCOUNTS

Amount in Rupees (in hundreds)

	As At 31.03.2024	As At 31.03.2023
NOTE - 2		
(a) SHARE CAPITAL		
Authorised:		
10000 Equity shares (Prev.Yr.10000) of Rs.10/- each	1,000.00	1,000.00
Issued as Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00
Subscribed & Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00

(b) Reconciliation of the number of shares and amount outstanding at the beginning and end of the Year :

Particulars	Op. Balance	Fresh Issue	Bonus	Buy back	Closing
Equity shares with voting rights :-					
As At 31.03.2024					
No. of shares	10,000	-	-		10,000.00
Amount	1,000.00	-	-		1,000.00
As At 31.03.2023					
No. of shares	10,000	-	-		10,000.00
Amount	1,000.00	-	-		1,000.00

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As At 31.03.2024			As at 31.03.23
	Number of shares held	% holding in that class of shares	Number of shares held	% Change in Share
Equity Shares with voting rights				
Pramod Kumar Agarwal	3333	33.33	3333	33.33
Apollo Vinimay Pvt Ltd	1933	19.33	1933	19.33
Rajesh Kumar Agarwal	3334	33.34	3334	33.34

(d) Rights, preferences and restrictions attached to the equity shares :

The company has only one class of shares referred to as equity shares having at par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share.

In the event of liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all prefrential amount, in proportion to their shareholding.

(e) Aggregate number and class of Shares allotted as fully paid up by way of bonus shares for the period of 5 years immediately preceding the Balance Sheet date : NIL

(f) Aggregate number and class of Shares allotted as fully paid up pursuant to contract(s) without payment being received in cash for the period of 5 years immediately preceding the Balance

(g) Aggregate number and class of Shares bought back for the period of 5 years immediately preceding the Balance Sheet date : NIL

Apollo Vinimay Pvt Ltd	320.55	704.55
Audit Fees Payable	25.00	25.00
Yash Vardhan Birla	187.29	187.29
ROC Filing Fees Payable	47.00	32.24
Maxworth Industries	10.00	10.00
Others	189.20	189.20
	41,151.28	**41,468.28**
NOTE - 6		
SHORT TERM PROVISIONS		
Income Tax A.Y 2019-20	13.80	13.80
	13.80	**13.80**
NOTE - 7		
INVENTORY		
Nakuleshwar Bhattarjee Lane Project	237,457.47	237,457.47
	237,457.47	**237,457.47**
NOTE - 8		
SHORT TERM LOANS & ADVANCES		
Advances to Creditors	1,391.00	1,391.00
Naresh Nahata	2,000.00	2,000.00
	3,391.00	**3,391.00**
Unsecured, Considered Good	*3,391.00*	*3,391.00*
NOTE - 9		
Other Current Assets		
Security Deposit	1,131.93	1,131.93
	1,131.93	**1,131.93**
NOTE - 10		
CASH & BANK BALANCES		
Cash in Hand	24.50	42.20
Balances with Banks		
Current account		
HDFC Bank	284.89	284.89
Union Bank	25.37	25.37
	334.77	**352.47**
NOTE - 11		
OTHER INCOME	5.00	-
	5.00	**-**
OTHER EXPENSES		
Auditor Remunaration	20.00	25.00
Conveyance	4.60	4.20
General Expenses	21.00	5.30
Printing & Stationery	5.10	2.80
Professional Tax	25.00	-
Professional Fee	20.00	20.00
ROC Filing Fees	30.00	12.24
	125.70	**69.54**

S. K. DHAR & CO. Chartered Accountants

S.K DHAR & CO
Chartered Accountants
4- P, Naktala Road, Kolkata -700047

Independent Auditors' Report

TO THE MEMBERS OF
INNOCENT VINCOM PRIVATE LIMITED
CIN –U51909WB2011PTC163359

Report on the Audited Financial Statements

We have audited the accompanying financial statements of **INNOCENT VINCOM PRIVATE LIMITED** . ("The Company"), which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023
b) In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.

Basis Of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the financial statements and our auditor's report thereon. The above-referred information is expected to be made available to us after the date of this audit report.

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

S.K. DHAR & CO. Kolkata Chartered Accountants

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Cash Flows 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, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

S.K. DHAR & CO. Kolkata Chartered Accountants

- 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has 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 evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

Report on other Legal and Regulatory Requirements

I. In view of Para 1(2)(v) of the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Sub Section (11) of Sec 143 of the Act, the said Order is not applicable to the company.

II. As required by Section 143 (3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

S.K. DHAR & CO. Kolkata Chartered Accountants

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under

e. Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated 13th June 2017.

h. With respect to the other matters to be included in the Auditors Report in accordance with the requirements of section 197 (16) of the Act, as amended, the same is Not applicable to the Company, it being a Private Limited Company

i. 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:

1. The Company does not have any pending litigations which would impact its financial position.

2. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

3. There have been no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place : Kolkata
Dated : 01.09.2023
UDIN: 23065056BGVTDC7870
FRN: 307041E

For **S. K . Dhar & Co.**
Chartered Accountants

SANDIP KUMAR DHAR, F.C.A.
Mem. No. 065056
PROPRIETOR
M/s. S.K. DHAR & Co.
Chartered Accountants
FRN : 307041E
Kolkata- 700 047

S.K. DHAR & CO. Kolkata Chartered Accountants

Sandip Kumar Dhar
Proprietor
Membership Number: 065056

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359
KOLKATA-700001
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in Rupees (in hundreds)

EQUITY AND LIABILITIES	Note	As At 31.03.2023	As At 31.03.2022
Shareholders' Funds			
a) Share Capital	2	1,000.00	1,000.00
b) Reserves & Surplus	3	(1,283.60)	(1,214.06)
Non -Current Liabilities		-	-
Long Term Borrowings	4	2,01,134.38	2,01,134.38
Current Liabilities			
a) Other Current Liabilities	5	41,468.28	41,361.04
b) Short Term Provisions	6	13.80	13.80
TOTAL		**2,42,332.86**	**2,42,295.16**
ASSETS			
Current Assets			
a) Inventories	7	2,37,457.47	2,37,457.47
b) Short Term Loan & Advances	8	3,391.00	3,391.00
c) Other Current Assets	9	1,131.93	1,131.93
d) Cash & Bank Balances	10	352.47	314.77
TOTAL		**2,42,332.86**	**2,42,295.16**

SIGNIFICANT ACCOUNTING POLICIES 1

The accompanying notes 1 to 19 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR: S.K DHAR & CO
Firm Registration No. 307041E
Chartered Accountants
SANDIP KUMAR DHAR, F.C.A.
Mem. No. 055056
PROPRIETOR

M/s. S.K. DHAR & CO.
Chartered Accountants
FRN : 307041E
Kolkata- 700 047

S.K. DHAR & CO. Kolkata Chartered Accountants

Dated : 01-09-2023
UDIN : 23065056BGVTDC7870

Dir : PRAMOD KUMAR AGARWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN :06667574

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359
KOLKATA-700001
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

Amount in Rupees (in hundreds)

INCOME	Note	For the Year 01/04/2022 to 31/03/2023	**For the Year 01/04/2021 to 31/03/2022**
I) Revenue from Operations		-	-
III) TOTAL INCOME (I + II)		-	-
EXPENDITURE			
Other Expenses	11	69.54	91.98
IV) TOTAL EXPENSES		69.54	**91.98**
V. Profit before exceptional and extraordinary items and tax (III - IV)		(69.54)	(91.98)
VI. Exceptional Items - Profit on Sale of Property		-	-
VII. Profit before extraordinary items and tax (V - VI)		(69.54)	(91.98)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(69.54)	(91.98)
X) Tax Expense			
a) Current Tax		-	-
b) Excess Provision for Tax for Earlier Years Adjusted		-	-
c) Deferred Tax (Asset)		-	-
XI) Profit for the period from continuing operations		(69.54)	(91.98)
XII) Profit for the period from discontinuing operations		-	-
XIII) Tax expense from discontinuing operations		-	-
XIV) Profit for the period from discontinuing operations after tax		-	-
XV) Profit / (Loss) (XI + XIV)		(69.54)	**(91.98)**
XVI) Earning per Equity Share of Face Value of Rs.10/- each	12		
Basic EPS		(0.70)	(0.92)
Diluted EPS		(0.70)	(0.92)

SIGNIFICANT ACCOUNTING POLICIES 1

The accompanying notes 1 to 19 are an integral part of the financial statements.
SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR :
Firm Registration No. 307041E
Chartered Accountants

SANDIP KUMAR DHAR, F.C.A.
Mem. No. 055056
PROPRIETOR
M/s. S.K. DHAR & CO.
Chartered Accountants
FRN : 307041E
Kolkata- 700 047

Dated : 01-09-2023
UDIN : 23065056BGVTDC7870

Pramod Kumar Agrawal
Dir : PRAMOD KUMAR AGRAWAL
DIN : 00182583

Yash Vardhan Birla
Dir : YASH VARDHAN BIRLA
DIN : 06667574

INNOCENT VINCOM PRIVATE LIMITED
CIN-U51909WB2011PTC163359

Note 1

SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting::

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") /Companies Act ,1956 ("the 1956 Act") , as applicable. The financial statements have been prepared on accrual basis under the historical cost convention and the accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year . The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable . Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known /materialize .

c) Investments:

Trade investments are the investments made to enhance the company's business interests. Investments are either classified as current or long term based on management's intention. Current investments are carried at the lower of cost or fair value of each investment individually. Long term investment are carried at cost less provisions recorded to recognize any decline ,other than temporary, in the carrying value of each investment .

d) Tangible Fixed Assets:

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to the date. Exchange differences arising on restatement/settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the balance sheet.

Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Loans and Advances

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

e) Depreciation:

In respect of Tangible Assets acquired during the year, depreciation is charged on a written down value basis so as to write off the cost of the assets over the useful lives and for the assets acquired prior to 1st April, 2014, the carrying amount as on 1st April,2014 is depreciated over the remaining useful life based on schedule II of Companies Act,2013 .

S.K. DHAR & CO. Kolkata Chartered Accountants

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude GST.

Income from Services

Revenues from Contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred. Revenues from time bound price Contracts, are recognized over the life of the contract using the proportionate of completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognized when probable.

f) Taxation :

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

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. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

g) INVENTORIES :

Stock-in-trade is valued at Cost or Net Realizable Value whichever is Lower

h) GST input credit :

GST input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilizing the credits.

i) Other income :

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

j) Borrowing Cost :

Interest/finance cost on loans specifically borrowed for new and expansion projects up to the start of commercial production is charged to the capital cost of the projects concerned. All other borrowing cost are charged to revenue.

k) Operating Cycle :

Based on the nature of the products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

l) Provisions:

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimates required to settle the obligation at the Balance Sheet date.

m) Cash and cash equivalents:

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

S.K. DHAR & CO. Kolkata Chartered Accountants

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359

NOTES TO & FORMING PART OF THE ACCOUNTS

Amount in Rupees (in hundreds)

	As At 31.03.2023	As At 31.03.2022
NOTE - 2		
(a) SHARE CAPITAL		
Authorised:		
10000 Equity shares (Prev.Yr.10000) of Rs.10/- each	1,000.00	1,000.00
Issued as Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00
Subscribed & Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00

(b) Reconciliation of the number of shares and amount outstanding at the beginning and end of the Year :

Particulars	Op. Balance	Fresh Issue	Bonus	Buy back	Closing Balance
Equity shares with voting rights :-					
As At 31.03.2023					
No. of shares	10,000	-	-	-	10,000
Amount	1,000.00	-	-	-	1,000.00
As At 31.03.2022					
No. of shares	10,000	-	-	-	10,000
Amount	1,000.00	-	-	-	1,000.00

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As At 31.03.2023		As At 31.03.2022	
	Number of shares held	% holding in that class of shares	Number of shares held	Number of shares held
Equity Shares with voting rights				
Pramod Kumar Agarwal	3333	33.33	3333	33.33
Apollo Vinimay Pvt Ltd	1933	19.33	1933	19.33
Rajesh Kumar Agarwal	3334	33.34	3334	33.34

(d) Rights, preferences and restrictions attached to the equity shares :

The company has only one class of shares referred to as equity shares having at par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share.

In the event of liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all prefrential amount, in proportion to their shareholding.

(e) Aggregate number and class of Shares allotted as fully paid up by way of bonus shares for the period of 5 years immediately preceding the Balance Sheet date : NIL

(f) Aggregate number and class of Shares allotted as fully paid up pursuant to contract(s) without payment being received in cash for the period of 5 years immediately preceding the Balance Sheet

(g) Aggregate number and class of Shares bought back for the period of 5 years immediately preceding the Balance Sheet date : NIL

(h) Details of shares held by the Holding /Ultimate Holding/ Subsidiaries/Associates Company :

As At 31.03.2023	Aggregate number of Shares As At 31.03.2023
Nil	Nil

(i) Disclosure of Shareholding of Promoters :

Shares held by promoters at the end of the year		As At 31/03/2023		
Sl. No.	Promoter Name	No. of Shares	% of Total Shares	
1	Pramod Kumar Agarwal	3,233	32.33	
2	Apollo Vinimay Pvt Ltd	2,133	21.33	
3	Rajesh Kumar Agarwal	3,334	33.34	
4	Priya Agarwal	50	0.50	
5	Mina Agarwal	50	0.50	
6	Yash Vardhan Birla	400	4.00	
7	Abhishek Birla	400	4.00	
8	Parvati Devi Birla	400	4.00	
Total as at 31.03.2023		10,000	100	

Shares held by promoters at the end of the year		*As At 31/03/2022*		
Sl. No.	*Promoter Name*	*No. of Shares*	*% of Total Shares*	
1	Pramod Kumar Agarwal	3,233	32.33	
2	Apollo Vinimay Pvt Ltd	2,133	21.33	
3	Rajesh Kumar Agarwal	3,334	33.34	
4	Priya Agarwal	50	0.50	
5	Mina Agarwal	50	0.50	
6	Yash Vardhan Birla	400	4.00	
7	Abhishek Birla	400	4.00	
8	Parvati Devi Birla	400	4.00	
Total as at 31.03.2022		*10,000*	*100*	

NOTE - 3		
RESERVES & SURPLUS		
Surplus / (Deficit) in Statement of Profit & Loss		
As per Last Balance Sheet	(1,214.06)	(1,122.07)
Add: Adjustment for Income tax for earlier years	-	-
Add: Profit for the year	(69.54)	(91.98)
	(1,283.60)	(1,214.06)

	As At 31.03.2023	**As At 31.03.2022**
NOTE - 4		
Non- Current Liablities		
Guganram Texcom Pvt Ltd	26,734.10	26,734.10
Mina Agarwal	7,538.55	7,538.55
Pramod Kumar Agarwal (HUF)	22,176.25	22,176.25
Priya Agarwal	19,640.14	19,640.14
Abhishek Agarwal	600.00	600.00
R.P. Tradelink Pvt Ltd.	72,752.45	72,752.45
Velmon Tie-up Pvt Ltd	9,240.81	9,240.81
Vista Vision Pvt Ltd	42,452.08	42,452.08
	2,01,134.38	**2,01,134.38**

INNOCENT VINCOM PRIVATE LIMITED
CIN - U51909WB2011PTC163359

NOTES TO & FORMING PART OF THE ACCOUNTS	Amount in Rupees (in hundreds)	
NOTE - 5		
Other Payables		
Advances against Sale of Flat	40,000.00	40,000.00
Megapix Agencies Pvt Ltd	320.00	320.00
Apollo Vinimay Pvt Ltd	704.55	704.55
Audit Fees Payable	25.00	-
Yash Vardhan Birla	187.29	137.29
ROC Filing Fees Payable	32.24	-
Maxworth Industries	10.00	10.00
Others	189.20	189.20
	41,468.28	**41,361.04**
NOTE - 6		
SHORT TERM PROVISIONS		
Income Tax A.Y 2019-20	13.80	13.80
	13.80	**13.80**
NOTE - 7		
INVENTORY		
Nakuleshwar Bhattarjee Lane Project	2,37,457.47	2,37,457.47
	2,37,457.47	**2,37,457.47**
NOTE - 8		
SHORT TERM LOANS & ADVANCES		
Advances to Creditors	1,391.00	1,391.00
Naresh Nahata	2,000.00	2,000.00
	3,391.00	**3,391.00**
Unsecured, Considered Good	*3,391.00*	*3,391.00*
NOTE - 9		
Other Current Assets		
Security Deposit	1,131.93	1,131.93
	1,131.93	1,131.93
NOTE - 10		
CASH & BANK BALANCES		
Cash in Hand	42.20	4.50
Balances with Banks		
Current account		
HDFC Bank	284.89	284.89
Union Bank	25.37	25.37
	352.47	314.77
NOTE - 11		
OTHER EXPENSES		
Auditor Remunaration	25.00	25.00
Bank Charges	-	6.43
Conveyance	4.20	5.15
General Expenses	5.30	4.65
Printing & Stationery	2.80	5.75
Professional Fee	20.00	30.00
ROC Filling Fees	12.24	15.00
	69.54	**91.98**

NOTE - 12

EARNINGS PER SHARE (EPS)

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20. A statement on calculation of Basic EPS is as under:

	2023 Amount (`)	2022 Amount (`)
Net Profit After Taxation	-6954.00	-9198.10
Weighted average number of Equity Shares	10000	10000
Basic Earnings Per Share (in `)	-0.70	-0.92

NOTE - 13
Contingent liabilities - ` NIL (P.Y. ` NIL)

NOTE - 14
Previous year figure have been regrouped/ reclassified wherever

NOTE - 15
The balances as shown in the accounts with respect to parties, borrowers, creditors, debtors and other are subject to confirmation.

NOTE - 16

In the opinion of Board of Directors, the "Current Assets, Loans and Advances", have a value of realization, in the ordinary course of Business, at least equal to the amount at which they are stated in the Balance Sheet.

NOTE - 17
In the opinion of management the Company is mainly engaged in the single segment. All other activities of the Company revolve around the main business, and as such, there are no separate reportable segment.

NOTE - 18
Earning and expenditure in Foreign Currency - NIL.

The accompanying notes 1 to 18 are an integral part of the financial statements.
SIGNED IN TERMS OF MY REPORT OF EVEN DATE
FOR :
Firm Registration No. 307041E
Chartered Accountants
SANDIP KUMAR DHAR, F.C.A.
Mem. No. 065056
PROPRIETOR
M/s. S.K. DHAR & Co.
Chartered Accountants
FRN : 307041E
Kolkata- 700 047

S.K. DHAR & CO. Kolkata Chartered Accountants

Dated : 1-09-2023
UDIN : 23065056BGVTDC7870

Dir : PRAMOD KUMAR AGRAWAL
DIN : 00182583

Dir : YASH VARDHAN BIRLA
DIN : 06667574