

MUCHMORE PROMOTERS PRIVATE LIMITED

CIN: U45400WB2012PTC184924

6/1, BURTULLA STREET, 2ND FLOOR, KOLKATA- 700007

Email Id: pdbirla41@gmail.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 hundred)

Particulars	2024-2025	2023-2024
Profit/Loss Before Tax	(64.00)	(49.94)
(Less) Provision for Current Tax	00	00
Tax for earlier years Adjusted	00	00
Net Profit after tax	(64.00)	(49.94)
Transfer to Reserve and Surplus	(64.00)	(49.94)

THE AMOUNT PROPOSED TO BE CARRIED TO RESERVES

The details of the amount transferred to the reserves has been provided in director's report 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 AND FUTURE OUTLOOK

We believe in the attainment of high level of transparency, accountability and equity and are guided by the motion of good corporate governance and follow it in letter as well as in Spirit. We have been committed to transparency and fairness in dealing with all stakeholders. Thus, the organisation believes in the conduct of the affairs in a fair and transparent manner by adopting high standard of professionalism honesty integrity and ethical behaviour. We aspire to be the best and to protect the interest of our customers, society and all the stakeholders.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

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.

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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.

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.

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 4 (Four) 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
13.06.2024	2	2
01.09.2024	2	2
09.02.2025	2	2

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.

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.

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 "Act") the directors hereby confirm and state that:

- in preparation of Annual Accounts applicable accounting standards having followed along with the proper explanation relating to material departures, if any.
- 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 and off the loss of the company for the year under review.

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- 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.

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.

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 that were entered into during the financial year under review were on arm's length basis and were in the ordinary course of business.

Further transactions with related parties in the ordinary course of business are detailed 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.

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.

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 associate Company, subsidiary or Joint Venture Companies.

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.

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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.

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 in the year 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.

INDEPENDENT AUDITOR'S REPORT

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

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. 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.
- f. 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.
- g. The company neither being a Listed Entity and or a public limited entity the following disclosure requirements are not applicable upon the company.

1. Statement of declaration of independence by the independent Directors under section 149 (7) of the act is not applicable to the company.

2. Manner of formal annual evaluation by the Board of its own performance and that of its committee and individual directors as specified in section 134 (3)(d) of the Companies Act 2013 does not apply to the company.

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3 The company does not fall in the class of companies as stipulated in section 204(1) of the Act read with the rules framed there under and is therefore the requirement of the submission of a Secretarial Audit report by a Company Secretary in practice is not applicable upon it.

RISK MANAGEMENT POLICY

Pursuant to Section 134 (3)(n) of the Act, the company has in place a Risk Management Policy which provides for the identification there in of the elements of risk which in the opinion of the board may threaten the existence of the company. The policy further contains the risk assessment and minimization procedure. In this connection the risk management plan is reviewed by the Board from time to time.

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 Muchmore Promoters Private Limited**

Place: Kolkata

Date: 01.09.2024



Madhu Birla

Director

(DIN: 00555501)



Abhishek Birla

Director

(DIN: 06667555)



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(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
MUCHMORE PROMOTERS PRIVATE LIMITED
CIN – U45400WB2012PTC184924
Report on the Audited Financial Statements**

We have audited the accompanying financial statements **MUCHMORE PROMOTERS 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.

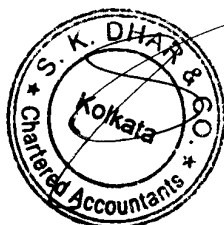
Basis Of Opinion

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.



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.

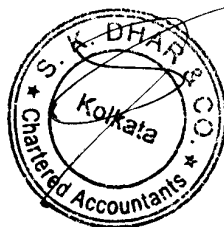
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or 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:



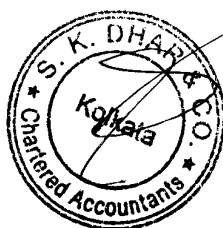
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.



- 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

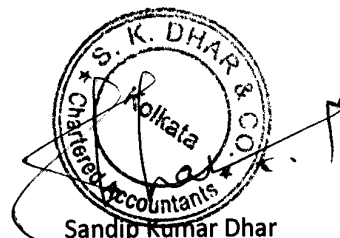
Dated : 1/09/2025

UDIN- 25065036BMIDSS6281

For S. K. Dhar & Co.

Chartered Accountants

FRN: 307041E



Sandip Kumar Dhar
Proprietor

Membership Number: 065056

M/S MUCHMORE PROMOTERS PVT LTD
CIN -U45400WB2012PTC184924
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount Rs. 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	(526.91)	(462.91)
Current Liabilities			
a) Short Term Borrowing	4	23,256.31	23,256.31
b) Other Current Liabilities	5	544.00	480.00
TOTAL		24,273.40	24,273.40
ASSETS			
Current Assets			
(a) Inventory	6	20,360.38	20,360.38
(b) Cash & Bank Balances	7	3,913.02	3,913.02
TOTAL		24,273.40	24,273.40
SIGNIFICANT ACCOUNTING POLICIES			
1			

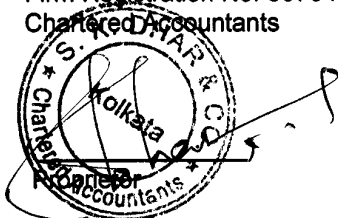
The accompanying notes 1 to 15 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE

FOR : S.K DHAR & CO

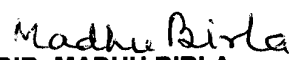
Firm Registration No. 307041E

Chartered Accountants



Place : KOLKATA -700047


DIR-ABHISHEK BIRLA
DIN-06667555


DIR-MADHU BIRLA
DIN-00555501

Dated : 1/9/2025

UDIN 25065056BMIDSS6281

MUCHMORE PROMOTERS PVT LTD

CIN -U45400WB2012PTC184924

KOLKATA

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Amount Rs. In Hundreds)

INCOME	Note	For the Year 01/04/2024 to 31/03/2025	For the Year 01/04/2023 to 31/03/2024
I) Revenue from Operations		-	-
II) Other Income		-	59.06
III) TOTAL INCOME (I + II)		-	59.06
EXPENDITURE			
Other Expenses	8	64.00	109.00
IV) TOTAL EXPENSES		64.00	109.00
V. Profit before exceptional and extraordinary items and tax (III - IV)		(64.00)	(49.94)
VI. Exceptional Items - Profit on Sale of Property		-	-
VII. Profit before extraordinary items and tax (V - VI)		(64.00)	(49.94)
VIII. Extraordinary Items		-	-
IX. Profit		(64.00)	(49.94)
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		(64.00)	(49.94)
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)		(64.00)	(49.94)
per Equity Share of	9		
Basic EPS		(0.64)	(0.50)
Diluted EPS		(0.64)	(0.50)

SIGNIFICANT ACCOUNTING POLICIES

1

The accompanying notes 1 to 15 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

(

Proprietor

Place : KOLKATA-700047

Dated : 01/09/2025

UDIN : 25065056BMIDYW7118

DIR-ABHISHEK BIRLA
DIN-06667555DIR -MADHU BIRLA
DIN-00555501

MUCHMORE PROMOTERS PRIVATE LIMITED
CIN-U45400WB2012PTC184924

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.

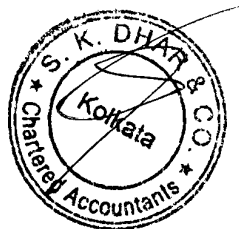
Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Loans and Advances

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 .



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 :

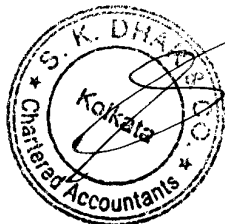
Based on the nature of the products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and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



CIN -U45400WB2012PTC184924
MUCHMORE PROMOTERS PVT LTD

NOTES TO & FORMING PART OF THE ACCOUNTS

(Amount Rs. In Hundreds)

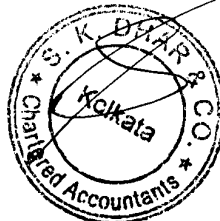
	As At 31.03.2025	As At 31.03.2024
NOTE - 2		
(a) SHARE CAPITAL		
Authorised:		
10000 Equity shares (Prev.Yr.10000) of Rs.10/- each	1,000.00	1,000.00
Issued as Fully Paid up		
10000 Equity Shares (Prev.Yr.10000) of Rs.10/- each fully paid up	1,000.00	1,000.00
	1,000.00	1,000.00
Subscribed & Fully Paid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

Particulars	Op. Balance	Fresh Issue	Bonus	Buy back	Closing Balance
Equity shares with voting rights :-					
As At 31.03.2025					
No. of shares	10,000	-	-		-
Amount	1,00,000.00	-	-		-
As At 31.03.2024					
No. of shares	10,000	-	-		-
Amount	1,00,000.00	-	-		-

(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				
S.N KOTHARI	2500	25	2500	25
ARCHANA BIRLA	2500	25	2500	25
NORTHI DEVI CHOWDHURY	2500	25	2500	25
SOU MEN PARUI	1300	13	1300	13
SUDIP GHOSH	1000	10	1000	10



<u>Aggregate number of Shares</u>			
As At		As At	
31.03.2024		31.03.2025	
Nil		Nil	

(I) Disclosure

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	Abhishek Birla	100		1
2	Madhu Birla	100		1
Total as at 31.03.2025		200		2

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	Madhu Birla	100		1
2	Abhishek Birla	0		0
Total as at 31.03.2024		100		1
NOTE - 3				
RESERVES & SURPLUS		A	1,000.00	1,000.00
<u>Surplus / (Deficit) in Statement of Profit & Loss</u>				
As per Last Balance Sheet			(462.91)	(412.97)
Add: Adjustment for Income tax for earlier years				(49.94)
Add: Profit for the year		B	(526.91)	(462.91)
TOTAL (A+B)			473.09	537.09



MUCHMORE PROMOTERS PVT LTD

CIN -U45400WB2012PTC184924

KOLKATA

NOTES TO & FORMING PART OF THE ACCOUNTS

(Amount Rs. In Hundreds)

	As At 31.03.2025	As At 31.03.2024
<u>NOTE - 4</u>		
<u>SHORT TERM BORROWINGS</u>		
Abhishek birla	110.00	110.00
Archana Birla	5,600.00	5,600.00
Northi Devi Chowdhury	5,600.00	5,600.00
Paraspyara Commercial Pvt Ltd.	245.67	245.67
Others Parties	2,100.64	2,100.64
S.N. Kothari	5,600.00	5,600.00
Srijan Residency LLP	3,750.00	3,750.00
Vijay Kumar Birla	250.00	250.00
	23,256.31	23,256.31
<u>NOTE - 5</u>		
<u>OTHER CURRENT LIABILITIES</u>		
Others	499.00	435.00
Bhagawati Sharma	45.00	45.00
	544.00	480.00
<u>NOTE - 6</u>		
<u>Inventories</u>		
A.D.S.R Sonarpur Project	20,360.38	20,360.38
	20,360.38	20,360.38
<u>NOTE - 7</u>		
<u>CASH & BANK BALANCES</u>		
Cash in Hand	43.02	43.02
<u>Balances with Banks-</u>		
Balances with Banks- HDFC Bank	3,870.00	3,870.00
Cash and Cash Equivalent	3,913.02	3,913.02
<u>NOTE - 8</u>		
<u>OTHER EXPENSES</u>		
Audit Fees	20.00	20.00
Filing Fees	44.00	53.00
ROC Filling Fees	-	3.00
Printing & Stationary	-	-
Professional Fees	-	20.00
Conveyance	-	-
General Expenses	-	13.00
	64.00	109.00



NOTE - 9**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	(6,400.00)	(4,994.00)
Weighted average number of Equity Shares	10,000	100
Basic Earnings Per Share (in ₹)	(0.64)	(49.94)

NOTE - 10

Contingent liabilities - ₹ NIL (P.Y. ₹ NIL)

NOTE - 11

Previous year figure have been regrouped/

NOTE - 12

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

NOTE - 13

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

NOTE - 14

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

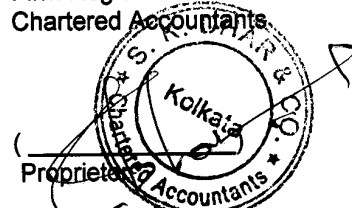
NOTE - 15

Earning and expenditure in Foreign Currency - NIL.

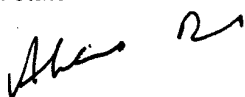
The accompanying notes 1 to 15 are an integral part of the financial statements.

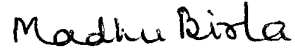
SIGNED IN TERMS OF MY REPORT OF EVEN DATE

FOR : S.K DHAR & CO
Firm Registration No.307041E
Chartered Accountants



Place : KOLKATA -700047


DIR-ABHISHEK BIRLA
DIN-06667555


DIR -MADHU BIRLA
DIN-00555501

Dated : 1/9/2025

UDIN : 25065056 BMIDSS 6281

M/S MUCHMORE PROMOTERS PVT LTD
CIN -U45400WB2012PTC184924
KOLKATA
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	(477.97)	(412.97)
Current Liabilities			
a) Short Term Borrowing	4	23,258.31	23,258.31
b) Other Current Liabilities	5	495.06	430.06
TOTAL		24,273.40	24,273.40
ASSETS			
Current Assets			
(a) Inventory	6	20,360.38	20,360.38
(b) Cash & Bank Balances	7	3,913.02	3,913.02
TOTAL		24,273.40	24,273.40

SIGNIFICANT ACCOUNTING POLICIES

1

The accompanying notes 1 to 15 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



Place : KOLKATA -700047

Dated : 16.09.2024
UDIN :24065056BKASGY8464

Madhu Birla
DIR : MADHU BIRLA
DIN : 00555501

Abhishek Birla
Dir : ABHISHEK BIRLA
DIN :06667555

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	1000.00	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	1000	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

Particulars	Op. Balance	Fresh Issue	Bonus	Buy back	Closing Balance
Equity shares with voting rights :-					
As At 31.03.2024					
No. of shares	10,000	-	-	-	10,000
Amount	1,000.00	-	-	-	1,000.00
As At 31.03.2023					
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 31.03.202		As At 31.03.2023	
	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				
S.N KOTHARI	2500	25.00	2500	25.00
ARCHANA BIRLA	2500	25.00	2500	25.00
NORTH DEVI CHOWDHURY	2500	25.00	2500	25.00
SOUMEN PARUI	1300	13.00	1300	13.00
SUDIP GHOSH	1000	10.00	1000	10.00

d) Rights , Preferences and restrictions attached to the equity shares

The company has only class of shares referred to as equity shares having at per value of Rs.10/- per shares . 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 preferential amount , in portion to their shareholding .

NOTE - 4**SHORT TERM BORROWINGS**

Abhishek birla	110.00	110.00
Archana Birla	5,600.00	5,600.00
Northi Devi Chowdhury	5,600.00	5,600.00
Paraspyara Commercial Pvt Ltd.	245.67	245.67
Pragati Realtors Pvt Ltd	10.00	10.00
PSD Infra Project Pvt Ltd	2,090.64	2,090.64
S.N. Kothari	5,600.00	5,600.00
Srijan Residency LLP	3,750.00	3,750.00
Vijay Kumar Birla	250.00	250.00
	23,256.31	23,256.31

NOTE - 5**OTHER CURRENT LIABILITIES**

Cosmic Engineers	175.00	175.00
Apollo Vinimay Pvt Ltd	196.00	196.00
Bhagawati Sharma	-	-
Megapix Agencies Pvt. Ltd	-	-
Ormet Alloys & Castings Pvt. Ltd	59.06	59.06
	430.06	430.06

NOTE - 6**Inventories**

A.D.S.R Sonarpur Project	20,360.38	20,360.38
	20,360.38	20,360.38

NOTE - 7**CASH & BANK BALANCES**

Cash in Hand	43.02	43.02
Balances with Banks- HDFC Bank	3,870.00	3,870.00
	3,913.02	3,913.02

Cash and Cash Equivalents**NOTE - 8****OTHER EXPENSES**

Audit Fees	20.00	20.00
Filing Fees	12.00	6.20
Printing & Stationary	-	4.20
Professional Fees	20.00	20.00
Conveyance	-	3.42
General Expenses	13.00	5.24
	65.00	59.06

NOTE - 9**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

	2024 Amount (')	2023 Amount (')
Net Profit After Taxation	-8500.00	-5906.00
Weighted average number of Equity Shares	10000	10000
Basic Earnings Per Share (in `)	-0.65	-0.59

S.K DHAR & CO

Chartered Accountants

4- P, Naktala Road, Kolkata -700047

Independent Auditors' Report**TO THE MEMBERS OF
M/S MUCHMORE PROMOTERS PVT LTD
CIN -U45400WB2012PTC184924
Report on the Audited Financial Statements**

We have audited the accompanying financial statements of **M/S MUCHMORE PROMOTERS PVT LTD** ("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.

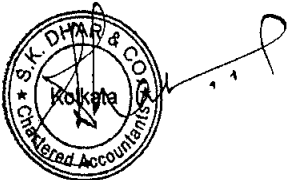
Basis Of Opinion

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.



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.

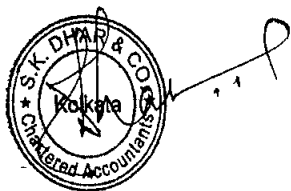
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or 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:



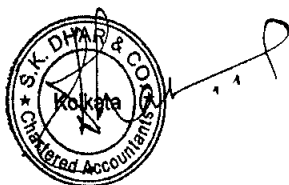
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.



- 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.

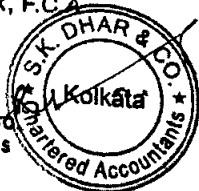
Place : Kolkata

Dated : 01.09.2023

UDIN:23065056BGVTFM8726

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



Sandip Kumar Dhar
Proprietor
Membership Number: 065056

M/S MUCHMORE PROMOTERS PVT LTD
CIN -U45400WB2012PTC184924
KOLKATA
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	(412.97)	(353.91)
Current Liabilities			
a) Short Term Borrowing	4	23,256.31	23,256.31
b) Other Current Liabilities	5	430.06	371.00
TOTAL		24,273.40	24,273.40
ASSETS			
Current Assets			
(a) Inventory	6	20,360.38	20,360.38
(b) Cash & Bank Balances	7	3,913.02	3,913.02
TOTAL		24,273.40	24,273.40

SIGNIFICANT ACCOUNTING POLICIES

1

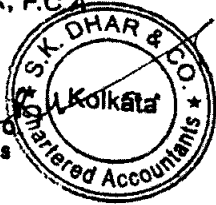
The accompanying notes 1 to 15 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE

FOR : S.K DHAR & CO

SANDIP KUMAR DHAR, F.C.A.
Mem. No. 065056
PROPRIETOR

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



Place : KOLKATA -700047

Dated : 1/9/2023

UDIN :23065056BGVTFM8726

Madhu Birla
DIR : MADHU BIRLA
DIN : 00555501

Abhishek Birla
Dir : ABHISHEK BIRLA
DIN :06667555

MUCHMORE PROMOTERS PVT LTD

CIN -U45400WB2012PTC184924

KOLKATA**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		-	-
II) Other Income		-	-
III) TOTAL INCOME (I + II)		-	-
EXPENDITURE			
Other Expenses	8	59.06	100.09
IV) TOTAL EXPENSES		59.06	100.09
V. Profit before exceptional and extraordinary items and tax (III - IV)		(59.06)	(100.09)
VI. Exceptional Items - Profit on Sale of Property		-	-
VII. Profit before extraordinary items and tax (V - VI)		(59.06)	(100.09)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		(59.06)	(100.09)
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		(59.06)	(100.09)
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)		(59.06)	(100.09)
XVI) Earning per Equity Share of Face Value of Rs.10/- each	9		
Basic EPS		(0.59)	(1.00)
Diluted EPS		(0.59)	(1.00)

SIGNIFICANT ACCOUNTING POLICIES

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The accompanying notes 1 to 15 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE

FOR : S.K DHAR & CO

SANDIP KUMAR DHAR, F.C.A.

Mem. No. 065056

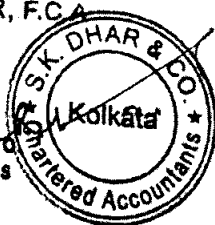
PROPRIETOR**M/s. S.K. DHAR & Co.**

Chartered Accountants

FRN : 307041E

Kolkata- 700 047

Place : KOLKATA-700047

*Madhu Birla***DIR : MADHU BIRLA**

DIN : 00555501

*Abhishek Birla***Dir : ABHISHEK BIRLA**

DIN : 06667555

Dated : 1/9/2023

UDIN :23065056BGVTFM8726

M/S MUCHMORE PROMOTERS PVT LTD
CIN –U45400WB2012PTC184924

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.

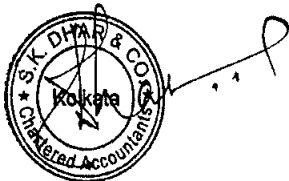
Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Loans and Advances

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 .



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 :

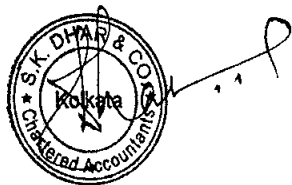
Based on the nature of the products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and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



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KOLKATA**NOTES TO & FORMING PART OF THE ACCOUNTS****Amount in Rupees (in hundreds)**

				Amount in Rupees (in hundreds)	
				As At 31.03.2023	As At 31.03.2022
NOTE - 2					
<u>(a) SHARE CAPITAL</u>					
<u>Authorised:</u>					
10000 Equity shares (Prev.Yr.10000) of Rs.10/- each				1,000.00	1,000.00
<u>Issued as Fully Paid up</u>					
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
<u>Subscribed & Fully Paid up</u>					
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
<u>(b) Reconciliation of the number of shares and amount outstanding at the beginning and end of the Year :</u>					
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
<u>(c) Details of shares held by each shareholder holding more than 5% shares:</u>					
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	% holding in that class of shares	
Equity Shares with voting rights					
S.N KOTHARI	2500	25.00	2500	25.00	
ARCHANA BIRLA	2500	25.00	2500	25.00	
NORTHI DEVI CHOWDHURY	2500	25.00	2500	25.00	
SOUMEN PARUI	1300	13.00	1300	13.00	
SUDIP GHOSH	1000	10.00	1000	10.00	

Aggregate number of Shares

As At

31.03.2023 As At 31.03.2022

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	% Change during the year
1	S.N KOTHARI	2,500	25.00	-
2	ARCHANA BIRLA	2,500	25.00	-
3	NORTH DEVI CHOWDHURY	2,500	25.00	-
4	SOUMEN PARUI	1,300	13.00	-
5	SUDIP GHOSH	1,000	10.00	-
6	MADHU BIRLA	100	1.00	-
7	PARVATI DEVI BIRLA	100	1.00	-
Total as at 31.03.2023		10,000	100	-

Shares held by promoters at the end of the		As At 31/03/2022		
Sl. No.	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
1	S.N KOTHARI	2,500	25.00	-
2	ARCHANA BIRLA	2,500	25.00	-
3	NORTH DEVI CHOWDHURY	2,500	25.00	-
4	SOUMEN PARUI	1,300	13.00	-
5	SUDIP GHOSH	1,000	10.00	-
6	MADHU BIRLA	100	1.00	-
7	PARVATI DEVI BIRLA	100	1.00	-
Total as at 31.03.2022		10,000	100.00	-

NOTE - 3

RESERVES & SURPLUS

Surplus / (Deficit) in Statement of Profit & Loss

As per Last Balance Sheet

Add: Adjustment for Income tax for earlier years

Add: Profit for the year

(353.91)	(253.82)
-	-
(59.06)	(100.09)
(412.97)	(353.91)

MUCHMORE PROMOTERS PVT LTD

CIN -U45400WB2012PTC184924

KOLKATA

NOTES TO & FORMING PART OF THE ACCOUNTS

it in Rupees (in hundred)

	As At 31.03.2023	As At 31.03.2022
NOTE - 4		
<u>SHORT TERM BORROWINGS</u>		
Abhishek birla	110.00	110.00
Archana Birla	5,600.00	5,600.00
Northi Devi Chowdhury	5,600.00	5,600.00
Paraspyara Commercial Pvt Ltd.	245.67	245.67
Pragati Realtors Pvt Ltd	10.00	10.00
PSD Infra Project Pvt Ltd	2,090.64	2,090.64
S.N. Kothari	5,600.00	5,600.00
Srijan Residency LLP	3,750.00	3,750.00
Vijay Kumar Birla	250.00	250.00
	23,256.31	23,256.31
NOTE - 5		
<u>OTHER CURRENT LIABILITIES</u>		
Cosmic Engineers	175.00	175.00
Apollo Vinimay Pvt Ltd	196.00	196.00
Ormet Alloys & Castings Pvt. Ltd	59.06	-
	430.06	371.00
NOTE - 6		
<u>Inventories</u>		
A.D.S.R Sonarpur Project	20,360.38	20,360.38
	20,360.38	20,360.38
NOTE - 7		
<u>CASH & BANK BALANCES</u>		
Cash in Hand	43.02	43.02
Balances with Banks- HDFC Bank	3,870.00	3,870.00
Cash and Cash Equivalent	3,913.02	3,913.02
NOTE - 8		
<u>OTHER EXPENSES</u>		
Audit Fees	20.00	20.00
Filing Fees	6.20	15.00
Printing & Stationary	4.20	7.92
Professional Fees	20.00	45.00
Conveyance	3.42	6.78
General Expenses	5.24	5.39
	59.06	100.09

NOTE - 9**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	-5906.00	-10009.00
Weighted average number of Equity Shares	10000	10000
Basic Earnings Per Share (in ₹)	-0.59	-1.00

NOTE - 10

Contingent liabilities - ₹ NIL (P.Y. ₹ NIL)

NOTE - 11

Previous year figure have been regrouped/ reclassified wherever

NOTE - 12

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

NOTE - 13

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

NOTE - 14

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 - 15

Earning and expenditure in Foreign Currency - NIL.

The accompanying notes 1 to 15 are an integral part of the financial statements.

SIGNED IN TERMS OF MY REPORT OF EVEN DATE

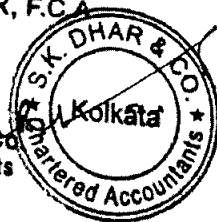
FOR : S.K DHAR & CO

SANDIP KUMAR DHAR, F.C.A.

Mem. No. 065056
PROPRIETOR

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

Place : KOLKATA -700047



Madhu Birla

DIR : MADHU BIRLA
DIN : 00555501

Abhishek Birla

Dir : ABHISHEK BIRLA
DIN : 06667555

Dated : 1/9/2023

UDIN :23065056BGVTFM8726