

R S B REALTORS PRIVATE LIMITED
CIN: U70109WB2011PTC158740
SIKKIM COMMERCE HOUSE
4/1 MIDDLETON STREET, KOLKATA -711 113
Email-id:cosmic123@yahoo.com

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2024-2025

To,
The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2025.

1. Financial Summary: -

During the year under review, performance of your company as under:

(Rs.in 00)

	For The Year Ended	For The Year Ended
	31st March, 2025	31st March, 2024
Profit/(loss) before Taxation	18,066.68	15,165.26
Provision for Taxation:		
Current Tax:	3,293.96	2,962.32
Previous Year	-	75.17
Deferred Tax	259.97	(252.53)
Profit/(Loss)after Tax	14,512.75	12,380.30
Balance Brought forward from last Year	54,228.34	41,848.03
Balance carried forward to Balance Sheet	68,741.09	54,228.34

2. Operational Review

During the year, the profit before tax is Rs 18,066.68 (Rs.in 00) as compared to 15,165.26 (Rs.in 00) in preceding financial year.

3. Dividend: -

The Board of Directors of the company is not recommending any dividend for the Financial Year 2024-25.

4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund:-

The provisions of Section 125(2) of the Companies Act, 2013 do not apply, as there was no dividend declared and paid during the last financial year and any preceding financial years.

5. Transfer to Reserve: -

During the year under review, no amount has been transferred to any reserves.

6. State of Company's Affairs: -

Your Directors are optimistic about company's business and hopeful of better performance in next year.

7. Change in Nature of Business: -

There have been no significant changes in the nature of business.

8. Material changes effecting the financial position of the company: -

No events/material changes have occurred after the balance sheet date till the date of the report which may affect the financial position of the company.

9. Details of significant and material orders passed by the regulators, courts and tribunals: There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

10. Deposits: -

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

11. Details of subsidiary, joint venture or associates:

The Company is an Associate Company of R P Tradelink Private Limited and it has no subsidiaries or any holding company.

12. Statutory Auditors

Pursuant to the provisions of Section 139 of the Act and the rules framed thereunder, M/s S. K. Dhar & Co. (Firm Registration No. 307041E), Chartered Accountants, were appointed in Annual General Meeting held on 28/09/2023 as statutory auditors of the Company till the conclusion of Annual General Meeting to be held in the year 2025, subject to ratification of their appointment at every AGM. The auditors have confirmed their eligibility to the effect that their re-appointment, if made, would be within limits, under the act and they are not disqualified for re-appointment.

The Company has received a certificate from the above Auditors to the effect that if they are appointed, it would be in accordance with the provision of Section 141 of the Companies Act, 2013.

13. Explanation on Auditor's Report :-

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

14. Details of Fraud, if any, reported by Auditor

During the year under review the statutory auditors have not reported to the Board, under Section 143 (12) of the Act, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's Report.

15. One Time Settlement

The Company has not entered into a one-time settlement with any of the banks or financial institutions.

16. Proceedings initiated/pending against your company under the Insolvency and Bankruptcy Code, 2016

There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the Business of the Company.

17. Issue of Equity Shares with Differential Rights, Sweat Equity, ESOS, etc.: -

During the financial year, the company has not issued any equity shares with differential rights, any sweat equity shares or any shares under employee stock option scheme.

18. Changes in Share Capital: -

During the current Financial Year, there is no change in share capital of the company.

19. Extract of Annual Return: -

The Companies (Management and Administration) Amendment Rules, 2021 have omitted the requirement of attaching extract of Annual Return along with the Board's Report, hence extract of Annual Return in Form No MGT-9 has not been attached with the Board's Report

20. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo: -

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. The total Foreign Exchange Inflow was ` Nil and Outflow was ` Nil during the year under review.

21. Corporate Social Responsibilities Activities: -

The Provisions related to Corporate Social Responsibility as per Companies Act, 2013 read with Rules is not applicable to the company during the year.

22. Details of Director and Key Management Personnel: -

No Director/KMP has been appointed or resigned during the year.

23. Disclosure by Directors

The Directors on the Board have submitted notice of interest under section 184(1) i.e. in Form MBP-1 and intimation under section 164(2) i.e. in Form DIR 8. None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164(2) of the Companies Act, 2013.

24. Number of Board Meetings

The Board of Directors duly met five times respectively on 13th May 2024, 8th July 2024, 30th Aug 2024, 22nd Nov 2024, and 17th February 2025 in respect of which meetings proper notices were given and the proceedings were properly recorded and signed.

25. Particulars of Loans, Guarantees or Investments made under Section 186 of the Companies Act, 2013: -

The Company has not given any Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013.

26. Particulars of Contracts or Arrangements made with Related Parties: -

All related party transactions entered into during the financial year were on an arm's length basis and were in the ordinary course of business and has been disclosed in Note No. 21 to financial Statement. Your Company had not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Companies Act, 2013.

27. Risk Management Policy: -

Your company is adopting proper system and control measures for controlling and identifying risk management areas. Your Board feels that the systems and measures adopted by your company are adequate in safeguarding any risk of the company.

28. Adequacy of Internal Financial Control : -

The company has in place adequate financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation were observed.

29. Establishment of Vigil Mechanism: -

The provision of establishment of Vigil Mechanism U/s 177(9) to Companies Act, 2013 is not applicable to the company.

30. Maintenance of Cost Records

As the company products did not fall under the Table A and Table B of the Rule 3 of Companies (Cost Records and Audit) Rules, 2014, or any amendment thereof, hence the cost records and its audit is not applicable on this company.

31. Obligation of Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: -Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and Company has not received any complaint of harassment.

32. Directors' Responsibility Statement: -

Pursuant to the provision of section 134(5) of the Companies Act 2013, your Directors confirmed that:

- a) In the preparation of the Annual Accounts for the Financial year ended 31st March 2025, the applicable Accounting Standards have been followed and there is no material departure from the same;
- b) The directors had selected such accounting policies and applied them consistently and made judgment 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 at 31st March 2025 and of the profit of the company for that year.
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets 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 provision of all applicable laws and that such systems were adequate and operating effectively.

33. Other Matter

The Company has designated Mr. Yash Vardhan Birla and Mr Krishna Kumar Agarwal, Directors of the Company to furnishing, and extending co-operation for providing, information to the Registrar with respect to beneficial interest in shares of the Company.

34. Acknowledgements: -

The Directors express their sincere appreciation for the assistance and co-operation received from the employees, Central & State Government, Bankers and others associated with the Company and wish to thank the banks, shareholders and business associates for their continued support and cooperation.

For and on behalf of the Board of Directors

RSB REALTORS PVT. LTD

Yash Vardhan Birla
Director / Authorised Signatory

YASH VARDHAN BIRLA

Director
(06667574)

Place: Kolkata

Date: 19/09/2025

RSB REALTORS PVT. LTD

Krishna Agarwal
Krishna / Authorised Signatory
KRISHNA KUMAR AGARWAL
Director
(08428052)

S. K. DHAR & CO.

Chartered Accountants

4-P, Naktala Road, Kolkata 700047

INDEPENDENT AUDITORS' REPORT

TO

THE MEMBERS OF

RSB REALTORS PRIVATE LIMITED

REPORT ON THE AUDIT OF STANDALONE FINANCIAL STATEMENTS

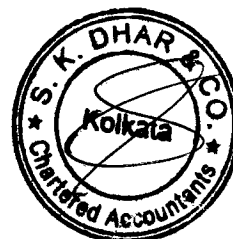
OPINION

We have audited the accompanying Standalone financial statements of **RSB REALTORS PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2025 the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its Profit for the year ended on that date.

BASIS FOR 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 there under, 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 audit opinion on the standalone financial statements.



KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

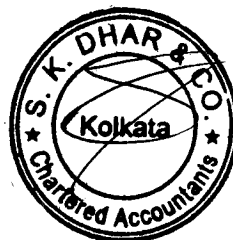
Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone 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 FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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.

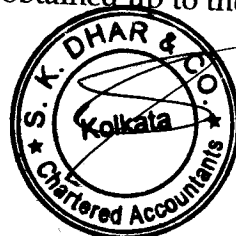
The Board of Directors is also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control system.
- 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 event 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 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 & 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

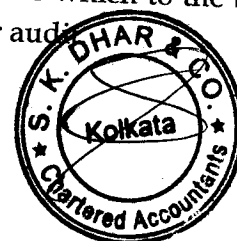
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. The company is a Small Company as per Section 2(85) of the Companies Act 2013 as amended vide Notification No G.S.R. 700(E) dated 15th September, 2022 as its paid up share capital does not exceed Rs. 4 Crore and annual turnover for the immediately preceding Financial year does not exceed Rs.40 Crore, the provision of Companies (Auditors' Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not applicable to this Company.
2. As required by Section 143(3) of the Act, based on our audit 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) 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.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we would like to state that the MCA vide notification no. 464(E) dated 5th June, 2015 and further amended vide notification no.583(E), dated 13th June, 2017 stated that clause (i) of Sec 143 of the Companies Act, 2013 shall not apply to a Small Company or a One Person Company or a Private Company having turnover less than Rs. 50 crores as per latest audited financial statement or which has aggregate borrowing from banks or financial institutions or any Body Corporate at any point of time during the financial year less than Rs. 25 crore. Accordingly, the said clause is not applicable.
- g) With respect to the other matters to be included in the Auditors Report under section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- h) 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:
- i. The Impact of pending litigation, if any, has been disclosed in the financial statement.
 - ii. The Company did not have any long term contracts including derivative contracts for which there existed any foreseeable losses
 - iii. There has not been any occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund;
 - iv. (a) The Management has represented that, to the best of its knowledge and as disclosed in the Note 25(p) to the standalone financial statement, no funds (which are material either individually or in the aggregate) have been advanced or loaned or



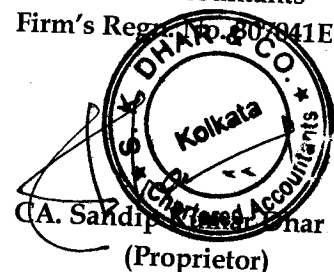
invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(b) The Management has represented, that, to the best of its knowledge and disclosed in the Note 25(q) to the standalone financial statement, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

- v. The Company has not declared or paid any dividend during the current year.
- vi. "The Company is maintaining its books of account manually during the year. Consequently, the company is not required to comply with the provisions related to audit trail and reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 is not applicable."

For, S. K. DHAR & CO.
Chartered Accountants
Firm's Reg. No. 807941E


CA. Sandip Kumar Dhar
(Proprietor)

Mem. No. 065056

UDIN: 25065056BMINPT
4929

Date: 19/09/2025

Place: Kolkata

RSB REALTORS PRIVATE LIMITED

CIN : U70109WB2011PTC158740

BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs in '00)

	PARTICULARS	NOTE NO.	AS AT 31.03.2025	AS AT 31.03.2024
I.	EQUITY AND LIABILITIES			
(1)	SHAREHOLDERS' FUNDS			
	(a) Share Capital	3	12,236.50	12,236.50
	(b) Reserves & Surplus	4	143,741.09	129,228.34
			155,977.59	141,464.84
(2)	NON-CURRENT LIABILITIES			
	(a) Long Term Borrowings	5	122,183.89	138,651.60
(2)	CURRENT LIABILITIES			
	(a) Trade Payables	6		
	(i) Micro, Small & Medium Enterprises		-	-
	(ii) Others		1,658.31	626.75
	(b) Other Current Liabilities	7	8,312.17	8,449.84
	(c) Short Term Provisions	8	3,293.96	2,962.32
	TOTAL EQUITY & LIABILITIES		291,425.92	292,155.35
II.	ASSETS			
(1)	NON CURRENT ASSETS			
	(a) Property, Plant & Equipment & Intangible Assets			
	(i) Property, Plant & Equipment	9	92.85	92.85
	(b) Non-Current Investments	10	281,727.19	281,727.19
	(c) Deferred Tax Assets	11	31.51	291.48
(2)	CURRENT ASSETS			
	(a) Trade Receivables	12	5,035.42	5,922.71
	(b) Cash & Cash Equivalents	13	1,732.43	1,055.36
	(c) Other Current Assets	14	2,806.52	3,065.76
	TOTAL ASSETS		291,425.92	292,155.35

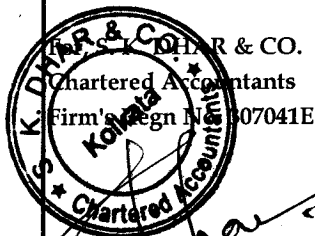
Significant Accounting Policies

See accompanying notes to the Financial Statements

In terms of our attached Report of even date

1 & 2

For and on behalf of the Board



K. Dhar & Co.
Chartered Accountants
Firm's Regn No. 07041E
Kolkata

Mem. No.- 065056

UDIN : 25065056BMINPT4929

Place : Kolkata

Date : 19/09/2025

Yash Vardhan Birla

YASH VARDHAN BIRLA

Director

DIN : 06667574

Krishna Kumar Agarwal

KRISHNA KUMAR AGARWAL

Director

DIN : 08428052

RSB REALTORS PRIVATE LIMITED

CIN : U70109WB2011PTC158740

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

(Rs in '00)

	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
	INCOME			
I.	Revenue from Operations	15	29,477.10	27,620.11
II.	Other Income	16	2,009.77	6,505.00
III.	TOTAL INCOME (I+II)		31,486.87	34,125.11
IV.	EXPENSES			
	Finance Cost	17	9,698.98	10,615.47
	Depreciation and Amortisation Expenses	18	-	-
	Other Expenses	19	3,721.21	8,344.38
	TOTAL EXPENSES		13,420.19	18,959.85
V.	Profit/(Loss) before Exceptional & Extraordinary Items and Tax (III-IV)		18,066.68	15,165.26
VI.	Exceptional & Extraordinary Items		-	-
VII.	Profit/(Loss) before Tax (V - VI)		18,066.68	15,165.26
VIII.	Tax Expenses			
	(1) Current Tax		3,293.96	2,962.32
	(2) Deferred Tax		259.97	(252.53)
	(3) Previous Year Tax		-	75.17
	Total Tax Expenses		3,553.93	2,784.96
IX.	Profit/(Loss) for the Year after tax (VII-VIII)		14,512.75	12,380.30
	Earnings per equity share Face Value Rs. 10/-	20		
	(1) Basic (₹)		11.86	10.12
	(2) Diluted (₹)		11.86	10.12

Significant Accounting Policies

1 & 2

See accompanying notes to the Financial Statements

In terms of our attached Report of even date

For and on behalf of the Board

For, S. K. DHAR & CO

Chartered Accountants

Firm's Regn. No. 307041E

Kolkata

Chartered Accountants

C.A. Sandip Kumar Dhar

Proprietor

Mem. No.- 065056

UDIN : 25065056 BMINPT4929

Place : Kolkata

Date : 19/09/2025

Yash Vardhan Birla

YASH VARDHAN BIRLA

Director

DIN : 06667574

Krishna Kumar Agarwal

KRISHNA KUMAR AGARWAL

Director

DIN : 08428052

RSB REALTORS PRIVATE LIMITED

NOTE 1:

CORPORATE INFORMATION

RSB REALTORS PRIVATE LIMITED (CIN: U70109WB2011PTC158740) is a private limited company incorporated under the provisions of Companies Act, 1956. Its registered office is located at Sikkim Commerce House 4/1 Middleton Street Kolkata-700071.

NOTE 2:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The Financial statements are prepared under the historical cost convention on the accrual basis of accounting. These are presented in accordance with the accounting principles generally accepted in India and comply with the Accounting Standards notified by the Central Government of India and the relevant provisions of the Companies Act.

b) Property Plant and Equipment:

Property plant and equipment are stated at their original cost less depreciation. Cost includes expenditure incurred on the acquisition and construction/installation and other related expenses.

c) Depreciation and Amortization:

Depreciation is provided on written down value method on Pro-rata basis at the rates prescribed in Schedule II of Companies Act, 2013.

Life of the property plant and equipment as per companies act, 2013

Particulars

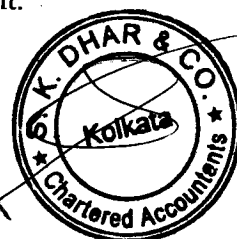
Life in Years

Furniture & Fixtures

03

d) Current/Non-Current Classification

The Company presents assets and liabilities in the financial statements on the basis of their respective classifications into current and noncurrent.



An asset shall be classified as current when it satisfies any of the following criteria:

- a) it is expected to be realized in, or intended for sale or consumption in, the company's normal operating cycle ;
- b) it is held primarily for the purpose of being traded ;
- c) it is expected to be realized within twelve months after the reporting date ; or
- d) it's cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

A liability shall be classified as current when it satisfies any of the following criteria:

- a) it is expected to be settled in the company's normal operating cycle ;
- b) it is held primarily for the purpose of being traded ;
- c) it is due to be settled within twelve months after the reporting date ; or
- d) the company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issues of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

e) Taxation

Tax expenses comprises of current and deferred tax. Current year tax has been calculated as per Income Tax Act, 1961 and the provision for the same has been booked as higher of income tax under normal provision or minimum alternative tax. Income Tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" which includes current tax and deferred taxes. Deferred income tax is provided using assets and liability method on the temporary differences arising between the tax base of assets and liabilities and their carrying amount in the financial statement. Deferred tax is determined using the tax rates that have been enacted or substantially enacted by the end of the reporting period. Deferred tax assets are recognized for all the deductible temporary differences supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

f) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Investments are valued as per AS 13 'Accounting for Investments' at cost inclusive of brokerage, if any. Bonus entitlements are recognized without



acquisition cost. Provision for diminution (if any) in the value of investments is made to recognize a decline in the value other than of temporary nature.

g) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation. Contingent liabilities are not recognized but disclosed by way of notes to accounts when the company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation. Contingent assets are neither recognized nor disclosed in the financial statements.

h) Retirement & Other Employee Benefits:

The Company's employee benefits primarily cover salary, bonus and staff welfare expenses. The provision for gratuity doesn't apply to the company. Hence, no employee is eligible for gratuity benefits.

i) Revenue Recognition

Sales and purchase of investment in securities are accounted from the basis of contract notes.

j) Interest Income:

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Dividend is recorded when the right to receive payment is established.

k) Income & expenditure:

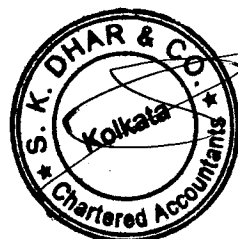
Items of Income & Expenditure are accounted for on accrual basis.

l) Cash & Cash Equivalents

Cash and Cash Equivalents in the balance sheet comprises of cash at bank and on hand and short term deposits with bank which are subject to an insignificant risk of change in value.

m) Small Scale Industries:

There is no outstanding amount payable to small scale industrial undertaking which is outstanding for more than 30 days.



n) Liabilities towards Macro, Small & Medium Enterprises:

As per provisions of Macro, Small and Medium Enterprises Development Act, 2006, there are no such enterprises to whom the company owe dues which are outstanding for more than 45 days at the Balance Sheet date.

o) Earnings per Share

The basic Earnings per Share are computed by dividing the net profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted Earnings per Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year except where the result would be anti-dilutive.

p) Related Party Transactions:

Company's related party transactions consist with associate company and enterprises owned or significantly influenced by 'Key Management Personnel & their relatives. There were no transactions with the relatives of KMP during the year, so no disclosure relating to the names and relationships of relatives has been provided.

Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles.



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

NOTE 3 : SHARE CAPITAL		As at 31.03.2025		As at 31.03.2024	
AUTHORIZED SHARES 2,00,000 (2,00,000 As at 31st March, 2024) Equity Shares of ₹ 10/- Each		20,000.00 20,000.00		20,000.00 20,000.00	
ISSUED, SUBSCRIBED AND FULLY PAID-UP SHARES 1,22,365 (1,22,365 As at 31st March, 2024) Equity Shares of ₹ 10/-each Fully paid up in cash		12,236.50 12,236.50		12,236.50 12,236.50	
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period					
EQUITY SHARES		As at 31.03.2025		As at 31.03.2024	
		Nos (Rs in '00)		Nos (Rs in '00)	
At the beginning of the year		122,365 12,236.50		122,365 12,236.50	
Issued during the period		- -		- -	
Bought back during the period		- -		- -	
Outstanding at the end of the Year		122,365 12,236.50		122,365 12,236.50	
b. Terms/rights attached to equity shares					
The company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing AGM.					
During the year ended 31st March, 2025, dividend was not declared.					
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
c. The company does not have any Holding Company or Ultimate Holding Company.					
d. Details of Shareholders holding more than 5% shares In the Company Equity Shares of ₹ 10 each fully paid		As at 31.03.2025		As at 31.03.2024	
		Nos % of Holding		Nos % of Holding	
Yash Vardhan Birla		28,683 23.44%		28,683 23.44%	
Abhishek Birla		28,682 23.44%		28,682 23.44%	
R P Tradelink Pvt. Ltd.		55,000 44.95%		55,000 44.95%	
e. No ordinary shares has been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment as at the Balance Sheet date.					
f. Details of aggregate number and class of shares allotted as fully paid up pursuant to contract(s)					
Particulars	2024-25	2023-24	2022-23	2021-22	2020-21
EQUITY SHARES					
Fully paid up pursuant to contract(s) without payment being received in cash	Nil	Nil	Nil	Nil	Nil
g. The company has not issued any bonus shares during last 5 years.					
h. Details of Buy Back					
Particulars	Year (Aggregate No. of Shares)				
	2024-25	2023-24	2022-23	2021-22	2020-21
Equity Shares	-	-	-	-	-
i. No security convertible into Equity/Preference shares have been issued by the company during the year.					
j. No calls are unpaid by any Director or Officer of the company during the year.					



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

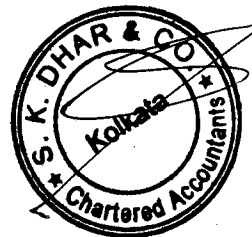
k. Details of shares held by the Promoters at the end of the years			
Promoter Name	31.03.2025		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	28,683	23.44%	-
Rajesh Agarwal	5,000	4.09%	-
Vista Vision Pvt. Ltd.	5,000	4.09%	-
Abhishek Birla	28,682	23.44%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

Promoter Name	31.03.2024		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	28,683	23.44%	-
Rajesh Agarwal	5,000	4.09%	-
Vista Vision Pvt. Ltd.	5,000	4.09%	-
Abhishek Birla	28,682	23.44%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

(Rs in '00)				
NOTE 4 : RESERVES AND SURPLUS	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024	As at 31.03.2024
(a) Securities Premium Reserve				
Opening Balance	75,000.00	75,000.00	75,000.00	75,000.00
Addition/(Deduction) During the year	-		-	
(b) Surplus / (deficit) in the statement of Profit & Loss				
Balance as per last Financial Statements	54,228.34	68,741.09	41,848.03	54,228.34
Profit / (Loss) For the Year	14,512.75		12,380.30	
Balance Written off	-		-	
Total Reserve and Surplus		143,741.09		129,228.34

NOTE 5 : LONG TERM BORROWINGS	As at 31.03.2025	As at 31.03.2024
(a) Loans Repayable on demand		
From Bank (Refer Note(a))	-	195.81
(b) Loan and Advances from related parties		
Unsecured Considered Good		
R P Tradelink Pvt. Ltd.	15,566.73	26,529.06
(c) Other Loans & Advances		
Unsecured Considered Good		
Apollo Vinimay Pvt. Ltd.	31,667.45	29,540.53
Megapix Agencies Pvt. Ltd.	43,117.39	40,221.44
Prabhu Dayal Birla	957.00	957.00
Pragati Realtors Pvt. Ltd.	-	1.00
Raj Kumari Birla	956.50	956.50
Velmon Tie-Up Pvt. Ltd.	20,544.46	19,164.61
Vista Vision Pvt. Ltd.	4,277.06	15,988.35
(d) Deposit	5,097.30	5,097.30
	122,183.89	138,651.60

Note(a): From ICICI Bank against hypothecation of office premises



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

NOTE 6 : TRADE PAYABLE	As at 31.03.2025	As at 31.03.2024
Micro, Small & Medium Enterprises *		
Principal Amount due and remaining unpaid	-	-
Interest due on above and unpaid interest	-	-
Interest Paid	-	-
Payment made beyond appointed date during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding year	-	-
Other than Micro, Small & Medium Enterprises	1,658.31	626.75
	1,658.31	626.75

* The Company has initiated the process of identification of suppliers registered under Micro and Small Enterprise Development Act, 2006, by obtaining confirmations from all suppliers. Information has been collated to the extent of information received.

(Rs in '00)

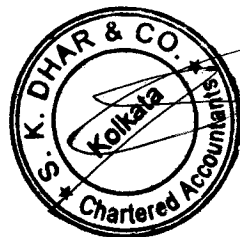
Trade Payable Ageing Schedule 31/03/2025	Outstanding for following periods from due date of payment				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	1,505.38	-	152.93	1,658.31
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	-	1,505.38	-	152.93	1,658.31

(Rs in '00)

Trade Payable Ageing Schedule 31/03/2024	Outstanding for following periods from due date of payment				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	473.82	-	152.93	-	626.75
(ii) Others	-	-	-	-	-
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	473.82	-	152.93	-	626.75

NOTE 7 : OTHER CURRENT LIABILITIES	As at 31.03.2025	As at 31.03.2024
Other Payables		
Audit Fees Payable	25.00	25.00
Liability for Expenses	2,745.50	2,460.49
Rent Payable	3,800.00	3,800.00
Duties & Taxes	-	373.55
TDS Payable	1,227.75	1,317.18
GST Payable	363.92	473.62
Professional Fees Payable	150.00	-
	8,312.17	8,449.84

NOTE 8 : SHORT-TERM PROVISION	As at 31.03.2025	As at 31.03.2024
Others		
Provision for Taxation		
-AY 2025-26	3,293.96	-
-AY 2024-25	-	2,962.32
	3,293.96	2,962.32



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

NOTE 9 : PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS

(i) Property, Plant & Equipment

Particulars	Gross Block			Depreciation			Net Block	
	As on 01.04.2024	Addition	Disposals	As on 01.04.2024	Depreciation For the year	Adjustment for Disposals	As on 31.03.2025	As on 31.03.2024
Furniture & Fixture	4,386.82	-	-	4,293.97	-	-	4,293.97	92.85
Total	4,386.82	-	-	4,293.97	-	-	4,293.97	92.85

Particulars	Gross Block			Depreciation			Net Block	
	As on 01.04.2023	Addition	Disposals	As on 01.04.2023	Depreciation For the year	Adjustment for Disposals	As on 31.03.2024	As on 31.03.2023
Furniture & Fixture	4,386.82	-	-	4,293.97	-	-	4,293.97	92.85
Total	4,386.82	-	-	4,293.97	-	-	4,293.97	92.85



RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 10 : NON- CURRENT INVESTMENT	AS AT 31.03.2025	AS AT 31.03.2024	AS AT 31.03.2025	AS AT 31.03.2024
	No. of Shares/Units			
Trade Investments				
Investments in Property				
Immovable Property	-	-	281,727.19	281,727.19
Total			281,727.19	281,727.19
Grand Total			281,727.19	281,727.19
Aggregate amount of Unquoted Investments			281,727.19	281,727.19
Aggregate market Value of Quoted Investment			-	-
Aggregate Provision for diminution in value of investments			-	-

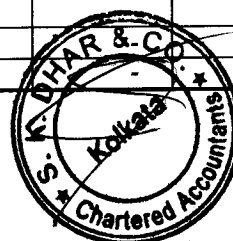
NOTE 11 : DEFERRED TAX ASSETS	AS AT 31.03.2025	AS AT 31.03.2024
Opening Deferred Tax Assets	291.48	326.46
Add: Assets/(Liability) created during the year	(259.97)	34.98
Closing Deferred Tax Assets	31.51	291.48

(Rs in '00)

NOTE 12 : TRADE RECEIVABLES	AS AT 31.03.2025	AS AT 31.03.2024
Trade Receivable- Secured, considered good	-	-
Trade Receivable- Unsecured, considered good	5,035.42	5,922.71
Trade Receivable- Doubtful	-	-
	5,035.42	5,922.71
Less : Allowance for doubtful receivables	-	-
Total Trade Receivable	5,035.42	5,922.71
The above amount includes :		
Receivable from Related parties	-	-
Others	-	-
	-	-

Trade Receivable Ageing Schedule						
	Outstanding for following period from due date of payment as on 31/03/2025					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	5,035.42	-	-	-	-	5,035.42
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	5,035.42	-	-	-	-	5,035.42

Trade Receivable Ageing Schedule						
	Outstanding for following period from due date of payment as on 31/03/2024					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	5,922.71	-	-	-	-	5,922.71
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	5,922.71	-	-	-	-	5,922.71



RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 10 : NON- CURRENT INVESTMENT	AS AT 31.03.2025	AS AT 31.03.2024	AS AT 31.03.2025	AS AT 31.03.2024
	No. of Shares/Units			
Trade Investments				
Investments in Property				
Immovable Property	-	-	281,727.19	281,727.19
Total			281,727.19	281,727.19
Grand Total			281,727.19	281,727.19
Aggregate amount of Unquoted Investments			281,727.19	281,727.19
Aggregate market Value of Quoted Investment			-	-
Aggregate Provision for diminution in value of investments			-	-

NOTE 11 : DEFERRED TAX ASSETS	AS AT 31.03.2025	AS AT 31.03.2024
Opening Deferred Tax Assets	291.48	326.46
Add: Assets/(Liability) created during the year	(259.97)	34.98
Closing Deferred Tax Assets	31.51	291.48

(Rs in '00)

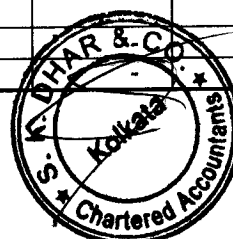
NOTE 12 : TRADE RECEIVABLES	AS AT 31.03.2025	AS AT 31.03.2024
Trade Receivable- Secured, considered good	-	-
Trade Receivable- Unsecured, considered good	5,035.42	5,922.71
Trade Receivable- Doubtful	-	-
	5,035.42	5,922.71
Less : Allowance for doubtful receivables	-	-
Total Trade Receivable	5,035.42	5,922.71
The above amount includes :		
Receivable from Related parties	-	-
Others	-	-
	-	-

Trade Receivable Ageing Schedule

	Outstanding for following period from due date of payment as on 31/03/2025					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	5,035.42	-	-	-	-	5,035.42
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	5,035.42	-	-	-	-	5,035.42

Trade Receivable Ageing Schedule

	Outstanding for following period from due date of payment as on 31/03/2024					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	5,922.71	-	-	-	-	5,922.71
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	5,922.71	-	-	-	-	5,922.71

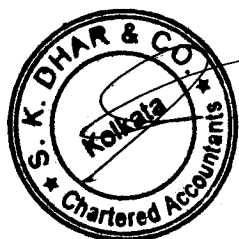


RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 13 : CASH AND CASH EQUIVALENTS	AS AT 31.03.2025	AS AT 31.03.2024
Cash and Cash Equivalents		
Balances With Schedule Banks		
-In Current Accounts		
-In ICICI Bank(500130)	1,276.36	574.29
-In ICICI Bank(00075)	116.09	116.09
-In Stata Bank of India	202.71	202.71
Cash In Hand (as certified by Management)	137.28	162.28
	1,732.43	1,055.36

NOTE 14 : OTHER CURRENT ASSETS	AS AT 31.03.2025	AS AT 31.03.2024
Tax Deducted at Source		
-AY 2025-26	2,776.52	-
-AY 2024-25	-	3,035.76
Advance Payment to Maxworth Industries	30.00	30.00
	2,806.52	3,065.76



RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 15 : REVENUE FROM OPERATIONS	For the year ended 31st March,2025	For the year ended 31st March,2024
Rent Received	16,178.83	15,123.69
Service Charges of Flat	10,785.89	10,082.46
Electricity & Maintenance Charges Reimbursed	2,512.38	2,413.96
	29,477.10	27,620.11

NOTE 16 : OTHER INCOMES	For the year ended 31st March,2025	For the year ended 31st March,2024
Maintenance Received	958.30	820.79
Sundry Balances written off	-	684.21
Misc. Income	196.81	-
Rent from Parking	854.66	5,000.00
	2,009.77	6,505.00

NOTE 17 : FINANCE COST	For the year ended 31st March,2025	For the year ended 31st March,2024
Interest on Unsecured Loan	9,698.98	10,615.47
	9,698.98	10,615.47

NOTE 18 : DEPRECIATION AND AMORTIZATION EXPENSES	For the year ended 31st March,2025	For the year ended 31st March,2024
Depreciation on Property, Plant & Equipment	-	-
	-	-

NOTE 19 : OTHER EXPENSES	For the year ended 31st March,2025	For the year ended 31st March,2024
Property Tax	-	4,270.00
Filing Fees	8.00	48.00
Bank Charges	3.50	3.20
Accounting Charges	-	70.00
Electricity & Maintenance Charges	3,490.17	3,252.51
Interest on TDS	0.41	7.45
Interest on GST	21.02	1.09
Professional fees	150.00	663.60
Round Off	0.11	0.03
Late Fee on GST	23.00	3.50
	3,696.21	8,319.38
As auditor :		
Statutory Audit Fees	25.00	25.00
	25.00	25.00
TOTAL	3,721.21	8,344.38



(Rs in '00)

NOTE 20 : EARNINGS PER SHARE		
The following reflects the profit and share data used in the basic and diluted EPS computations :		
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Total operations for the year		
Profit/(Loss) after Tax	14,512.75	12,380.30
Less : Dividends on convertible preference shares & tax thereon	-	-
Net Profit/(Loss) for calculation of basic EPS	14,512.75	12,380.30
Net profit as above	14,512.75	12,380.30
Add : Dividends on convertible preference shares & tax thereon	-	-
Add : Interest on bonds convertible into equity shares(Net of Tax)	-	-
Net Profit/(Loss) for calculation of diluted EPS	14,512.75	12,380.30
Weighted average number of equity shares in calculating basic EPS	Nos 122,365	Nos 122,365
Effect of Dilution		
Share application money pending allotment	-	-
Weighted average number of equity shares in calculating diluted EPS	122,365	122,365
Basic EPS (₹)	11.86	10.12
Diluted EPS (₹)	11.86	10.12

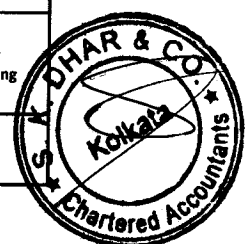
NOTE 21 : Disclosures of related party transactions (as identified & certified by the management):		
As per Accounting Standard-18- 'Related Party Disclosures' issued by the Institute of Chartered Accountants of India, the names of the related parties are given below :		
a) Disclosures of related party transactions:		
1. Key Management Personnel	Name	Designation
	YASH VARDHAN BIRLA	Director
	KRISHNA KUMAR AGARWAL	Director
2. Associates Company		
R P TRADELINK PRIVATE LIMITED		
3. Enterprise owned or significantly influenced by Key Management Personnel and their relatives		

b) Transactions with related Parties during the year :	KMP and Their relatives		Enterprise owned or significantly influenced by KMP and their relatives and Associates	
Nature of Transaction	31.03.2025	31.03.2024	31.03.2025	31.03.2024
(a) Interest on Loan Given R P Tradelink Private Ltd	-	-	-	-
Balance as on Balance Sheet Date R P Tradelink Private Ltd	-	-	-	-

NOTE 22 : MSME	
The Company has not received any memorandum (as required to be filled by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2025 as micro, small or medium enterprise. Consequently the amount paid/payable to these parties during the year is Nil. (P.Y. Nil)	

NOTE 23 : FOREIGN EARNING & EXPENDITURE		
PARTICULARS	31.03.2025	31.03.2024
Earning	NIL	NIL
Expenditure	NIL	NIL

NOTE 24 : PENDING LITIGATION AND CONTINGENT LIABILITIES				
There is no show cause notice / claims served on our company from any statutory authority/ revenue authority that would have a material adverse effect on our business.				
Name of Statute	Nature of Due	Amount	Year	Forum where dispute is pending
		NIL		



RSB REALTORS PRIVATE LIMITED
Statement of Significant Ratios for the year ended 31st March, 2025

NOTE 25 : OTHER ADDITIONAL DISCLOSURE

(a) Ratio

Sl. No.	Ratio	Numerator	Denominator	Units	As on 31.03.2025	As on 31.03.2024
1	Current Ratio	Current Assets	Current Liability	Times	1.39	1.20
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	Times	0.78	0.98
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	Times	-	-
4	Return On Equity (ROE)	Net Profit After Tax	Average Shareholder's Equity	%	0.12	0.11
5	Inventory Turnover Ratio	Cost of goods sold OR sales	Average Inventory	Times	-	-
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	Times	1.34	1.87
7	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	Times	-	-
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	Times	6.29	5.13
9	Net Profit Ratio	Net Profit	Sales	%	0.46	0.36
10	Return on Capital Employed (ROCE)	Earning Before Interest And Tax	Capital employed	%	0.12	0.11
11	Return on Investment	Income Generated from Investment	Average investment	%	0.00	0.00



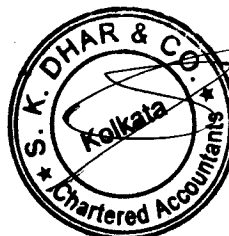
RSB REALTORS PRIVATE LIMITED

Notes forming part of the Financial Statement

- (b) The Company does not have any borrowings from banks and financial institutions and therefore the reporting under Para 6(VA) of Part I of Schedule-III of the Act is not applicable to the company.
- (c) In the opinion of Board of Directors, Current Assets & Loans and Advances have a value on realization in the ordinary course of business equal to the amount at which they are stated in the balance sheet.
- (d) Title deed of immovable properties are held in the name of the company and therefore the disclosure requirement w.r.t the Title Deeds of Immovable Property not held in the name of the Company are not applicable to the company in terms of Para 6(Y)(i) of Part I of Schedule-III of the Act.
- (e) The company has not revalued its Property, Plant and Equipment therefore the disclosure requirement w.r.t the Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer are not applicable to the company in terms of Para 6(Y)(ii) of Part I of Schedule-III of the Act.
- (f) The Company has not granted any Loans or Advances in the Nature of Loans to promoters, directors, KMPs and related party (as defined under the Companies Act 2013) either jointly or severally during the year under audit and therefore the disclosure requirement w.r.t Loans or Advances granted to Promoters, Directors, KMPs and the related parties in terms of Para 6(Y)(iii) of Part I of Schedule-III of the Act are not applicable to the Company.
- (g) There is no Capital Work-in-Progress(C-WIP) during the current financial year and therefore the disclosure requirement w.r.t Capital Work-In-Progress are not applicable to the company in terms of Para 6(Y)(iv) of Part I of Schedule-III of the Act
- (h) There is no Intangible Asset Under Development during the current financial year and therefore the disclosure requirement w.r.t Intangible Asset Under Development are not applicable to the company in terms of Para 6(Y)(v) of Part I of Schedule-III of the Act
- (i) Neither any proceedings have been initiated nor any proceedings are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and the Rules made thereunder. In view of this, the disclosure requirement in terms of Para 6(Y)(vi) of Part I of Schedule-III of the Act are not applicable to the Company.
- (j) The Company has not borrowed any money either from banks or financial institutions and therefore disclosure requirement as to Quarterly Returns or statements of current assets and reconciliation thereof in terms of Para 6(Y)(vii) of Part I of Schedule-III of the Act are not applicable to the Company.



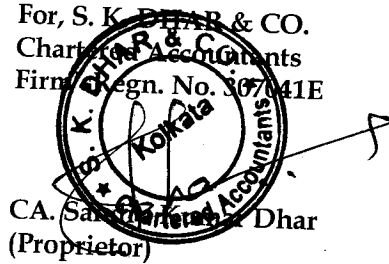
- (k) The Company has not been declared as Wilful Defaulter by any Bank or Financial Institutions or other lender and therefore, the disclosure requirement w.r.t Wilful Defaulter in terms of Para 6(Y)(viii) of Part I of Schedule-III of the Act are not applicable to the company
- (l) The Company has not entered into transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 and therefore disclosure requirement w.r.t Relationship with Struck Off Companies in terms of Para 6(Y)(ix) of Part I of Schedule-III of the Act are not applicable to the Company
- (m) The Company never borrowed any money from any lenders and therefore neither the registration of charges nor the satisfaction of charges were required with Registrar Of Companies and hence disclosure requirement as to Registration of Charges or Satisfaction with Registrar of Companies in terms of Para 6(Y)(x) of Part I of Schedule-III of the Act are not applicable to the Company.
- (n) No investment has been made in companies beyond the specific layers, thus the disclosure requirement w.r.t Compliance with number of layers of Companies in terms of Para 6(Y)(xi) of Part I of Schedule-III of the Act are not applicable to the Company.
- (o) During the year under Audit, no Scheme of Arrangements have been approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 and therefore, the disclosure requirement w.r.t Compliance with Approved Scheme(s) of Arrangements in terms of Para 6(Y)(xiii) of Part I of Schedule-III of the Act are not applicable to the Company.
- (p) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (ii) provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (q) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with understanding (whether recorded in writing/otherwise) that the Company shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (ii) provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- (r) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Hence, reporting in terms of Para 5(ix) of Part II of Schedule-III of the Act is not applicable to the Company.



- (s) The company is not covered under section 135 of the Companies Act, 2013. Hence, reporting in terms of Para 5(x) of Part II of Schedule-III of the Act is not applicable to the Company.
- (t) The company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year. Hence, reporting in terms of Para 5(xi) of Part II of Schedule-III of the Act is not applicable to the Company.
- (u) Previous years' figures have been regrouped/ reclassified wherever necessary to correspond with the current years' classification / disclosure.

In terms of our attached Report of even date
For and on behalf of the Board

For, S. K. DHAR & CO.
Chartered Accountants
Firm Regn. No. 307041E



CA. Sankar Dhar
(Proprietor)

Mem. No. 065056

UDIN: 25065056BMINPT4929

Date: 19/09/2025

Place: Kolkata

YASH VARDHAN BIRLA

Director

DIN :06667574

KRISHNA KUMAR AGARWAL

Director

DIN :08428052

CIN : U70109WB2011PTC158740
BALANCE SHEET AS AT 31ST MARCH, 2024

(Rs in '00)

	PARTICULARS	NOTE NO.	AS AT 31.03.2024	AS AT 31.03.2023
I.	EQUITY AND LIABILITIES			
(1)	SHAREHOLDERS' FUNDS			
	(a) Share Capital	3	12,236.50	12,236.50
	(b) Reserves & Surplus	4	129,228.34	116,848.04
			141,464.84	129,084.54
(2)	NON-CURRENT LIABILITIES			
	(a) Long Term Borrowings	5	138,651.60	145,997.67
(2)	CURRENT LIABILITIES			
	(a) Trade Payables	6		
	(i) Micro, Small & Medium Enterprises		626.75	1,491.00
	(ii) Others		8,449.84	8,076.61
	(b) Other Current Liabilities	7		
	(c) Short Term Provisions	8	2,962.32	2,979.39
			292,155.35	287,629.21
	TOTAL EQUITY & LIABILITIES			
II.	ASSETS			
(1)	NON CURRENT ASSETS			
	(a) Property, Plant & Equipment & Intangible Assets		92.85	92.85
	(i) Property, Plant & Equipment	10	281,727.19	281,727.19
	(b) Non-Current Investments	11	291.48	38.95
	(c) Deferred Tax Assets			
(2)	CURRENT ASSETS			
	(a) Trade Receivables	12	5,922.71	1,452.59
	(b) Cash & Cash Equivalents	13	1,055.36	1,962.48
	(c) Other Current Assets	14	3,065.76	2,355.16
			292,155.35	287,629.21
	TOTAL ASSETS			

(0.00)

Significant Accounting Policies
See accompanying notes to the Financial Statements
In terms of our attached Report of even date

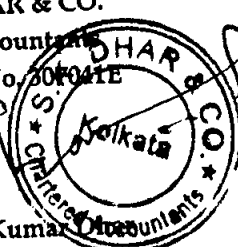
1 & 2

For and on behalf of the Board

For, S. K. DHAR & CO.

Chartered Accountants

Firm's Regn No. 304041E

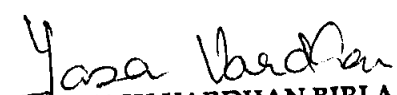

C.A. Sandip Kumar
Proprietor

Mem. No.- 065056

UDIN-24065056BKANHW4124

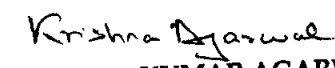
Place : Kolkata

Date : 30/08/2024


YASH VARDHAN BIRLA

Director

DIN : 06667574


KRISHNA KUMAR AGARWAL

Director

DIN : 08428052

RSB REALTORS PRIVATE LIMITED

CIN : U70109WB2011PTC158740

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

(Rs in '00)

	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2024	FOR THE YEAR ENDED 31.03.2023
	INCOME			
I.	Revenue from Operations	15	27,620.11	25,614.81
II.	Other Income	16	6,505.00	1,265.81
III.	TOTAL INCOME (I+II)		34,125.11	26,880.62
	EXPENSES			
IV.	Finance Cost	17	10,615.47	6,769.90
	Depreciation and Amortisation Expenses	18	-	46.06
	Other Expenses	19	8,344.38	4,163.96
	TOTAL EXPENSES		18,959.85	10,979.92
V.	Profit/(Loss) before Exceptional & Extraordinary Items and Tax (III-IV)		15,165.26	15,900.71
VI.	Exceptional & Extraordinary Items		-	-
VII.	Profit/(Loss) before Tax (V - VI)		15,165.26	15,900.71
VIII.	Tax Expenses			
	(1) Current Tax		2,962.32	2,979.39
	(2) Deferred Tax		(252.53)	326.46
	(3) Previous Year Tax		75.17	0.99
	Total Tax Expenses		2,784.96	3,306.84
IX.	Profit/(Loss) for the Year after tax (VII-VIII)		12,380.30	12,593.87
	Earnings per equity share Face Value Rs. 10/-	20		
	(1) Basic (₹)		10.12	10.29
	(2) Diluted (₹)		10.12	10.29

Significant Accounting Policies

1 & 2

See accompanying notes to the Financial Statements

In terms of our attached Report of even date

For and on behalf of the Board

For, S. K. DHAR & CO.

Chartered Accountants

Firm's Regn No. 307485



C.A. Sandip Kumar Dhar

Proprietor

Mem. No.- 065056

UDIN-24065056BKANHW4124

Place : Kolkata

Date : 30/08/2024

Yash Vardhan Birla

YASH VARDHAN BIRLA

Director

DIN : 06667574

Krishna Kumar Agarwal

KRISHNA KUMAR AGARWAL

Director

DIN : 08428052

NOTE 3 : SHARE CAPITAL	As at 31.03.2024	As at 31.03.2023
AUTHORIZED SHARES 2,00,000 (2,00,000 As at 31st March, 2023) Equity Shares of ` 10/- Each	20,000.00 20,000.00	20,000.00 20,000.00
ISSUED, SUBSCRIBED AND FULLY PAID-UP SHARES 1,22,365 (1,22,365 As at 31st March, 2023) Equity Shares of ` 10/-each Fully paid up in cash	12,236.50 12,236.50	12,236.50 12,236.50

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

EQUITY SHARES	As at 31.03.2024		As at 31.03.2023	
	Nos	(Rs in '00)	Nos	(Rs in '00)
At the beginning of the year	122,365	12,236.50	122,365	12,236.50
Issued during the period	-	-	-	-
Bought back during the period	-	-	-	-
Outstanding at the end of the Year	122,365	12,236.50	122,365	12,236.50

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing AGM.

During the year ended 31st March, 2024, dividend was not declared.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. The company does not have any Holding Company or Ultimate Holding Company.

d. Details of Shareholders holding more than 5% shares In the Company Equity Shares of ` 10 each fully paid	As at 31.03.2024		As at 31.03.2023	
	Nos	% of Holding	Nos	% of Holding
Yash Vardhan Birla	28,683	23.44%	18,675	15.26%
Parvati Devi Birla	-	-	9,565	7.82%
Abhishek Birla	28,682	23.44%	9,565	7.82%
Aditya Vikram Birla	-	-	19,560	15.98%
R P Tradelink Pvt. Ltd.	55,000	44.95%	55,000	44.95%

e. No ordinary shares has been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment as at the Balance Sheet date.

f. Details of aggregate number and class of shares allotted as fully paid up pursuant to contract(s)

Particulars	2023-24	2022-23	2021-22	2020-21	2019-20
EQUITY SHARES Fully paid up pursuant to contract(s) without payment being received in cash	Nil	Nil	Nil	Nil	Nil

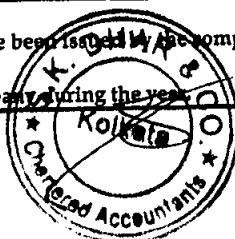
g. The company has not issued any bonus shares during last 5 years.

h. Details of Buy Back

Particulars	Year (Aggregate No. of Shares)				
	2023-24	2022-23	2021-22	2020-21	2019-20
Equity Shares	-	-	-	-	-

i. No security convertible into Equity/Preference shares have been issued by the company during the year.

j. No calls are unpaid by any Director or Officer of the company during the year.



Details of shares held by the Promoters at the end of the years

Promoter Name	31.03.2024		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	28,683	23.44%	-
Rajesh Agarwal	5,000	4.09%	-
Vista Vision Pvt. Ltd.	5,000	4.09%	-
Abhishek Birla	28,682	23.44%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

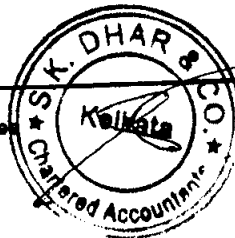
Promoter Name	31.03.2023		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	18,675	15.26%	-
Parvati Devi Birla	9,565	7.82%	-
Abhishek Birla	9,565	7.82%	-
Aditya Vikram Birla	19,560	15.98%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

(Rs in '00)

	As at 31.03.2024	As at 31.03.2024	As at 31.03.2023	As at 31.03.2023
NOTE 4 : RESERVES AND SURPLUS				
(a) Securities Premium Reserve				
Opening Balance	75,000.00	75,000.00	75,000.00	75,000.00
Addition/(Deduction) During the year	-		-	
(b) Surplus / (deficit) in the statement of Profit & Loss				
Balance as per last Financial Statements	41,848.04	54,228.34	29,254.17	41,848.04
Profit / (Loss) For the Year	12,380.30		12,593.87	
Balance Written off	-		-	
Total Reserve and Surplus		129,228.34		116,848.04

	As at 31.03.2024	As at 31.03.2023
NOTE 5 : LONG TERM BORROWINGS		
(a) Loans Repayable on demand	195.81	195.81
From Bank (Refer Note(a))		
(b) Loan and Advances from related parties		
1. Loans		
Unsecured Considered Good	26,529.06	32,343.06
R P Tradelink Pvt. Ltd.		
(c) Other Loans & Advances		
1. Other Advances		
Unsecured Considered Good	29,540.53	27,556.53
Apollo Vinimay Pvt. Ltd.	40,221.44	37,520.44
Megapix Agencies Pvt. Ltd.	957.00	957.00
Prabhu Dayal Birla	1.00	1.00
Pragati Realtors Pvt. Ltd.	956.50	956.50
Raj Kumari Birla	19,164.61	20,154.61
Velmon Tie-Up Pvt. Ltd.	15,988.35	21,218.35
Vista Vision Pvt. Ltd.	5,097.30	5,097.30
(d) Deposit	138,651.60	145,991.60

Note(a): From ICICI Bank against hypothecation of office premises



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

NOTE 6 : TRADE PAYABLE	As at 31.03.2024	As at 31.03.2023
Micro, Small & Medium Enterprises *		
Principal Amount due and remaining unpaid	-	-
Interest due on above and unpaid interest	-	-
Interest Paid	-	-
Payment made beyond appointed date during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding year	-	-
Other than Micro, Small & Medium Enterprises	626.75	1,491.00
	626.75	1,491.00

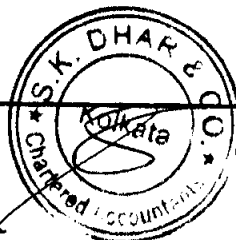
* The Company has initiated the process of identification of suppliers registered under Micro and Small Enterprise Development Act, 2006, by obtaining confirmations from all suppliers. Information has been collated to the extent of information received.

Trade Payable Ageing Schedule 31/03/2024	(Rs in '00)				
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	473.82	-	152.93	-	626.75
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	473.82	-	152.93	-	626.75

Trade Payable Ageing Schedule 31/03/2023	(Rs in '00)				
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	1,491.00	-	-	-	1,491.00
(ii) Others	-	-	-	-	-
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	1,491.00	-	-	-	1,491.00

NOTE 7 : OTHER CURRENT LIABILITIES	As at 31.03.2024	As at 31.03.2023
Other Payables		
Audit Fees Payable	25.00	50.00
Professional Tax Payable	-	25.00
Liability for Expenses	2,460.49	2,310.40
Rent Payable	3,800.00	3,800.00
Duties & Taxes	373.55	636.40
TDS Payable	1,317.18	977.80
GST Payable	473.62	260.60
GST Cash Ledger C/F	-	16.10
	8,449.84	8,076.60

NOTE 8 : SHORT-TERM PROVISION	As at 31.03.2024	As at 31.03.2023
Others		
Provision for Taxation		
-AY 2024-25	2,962.32	-
-AY 2023-24	-	2,979.30
	2,962.32	2,979.30



RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

NOTE 9 : PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS

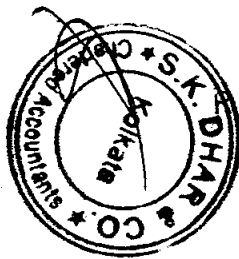
(i) Property, Plant & Equipment

(Rs in '00)

Particulars	Gross Block			Depreciation				Net Block		
	As on 01.04.2023	Addition	Disposals	As on 31.03.2024	As on 01.04.2023	Depreciation For the year	Adjustment for Disposals	As on 31.03.2024	As on 31.03.2024	As on 31.03.2023
Furniture & Fixture	4,386.82	-	-	4,386.82	4,293.97	-	-	4,293.97	92.85	92.85
Detail hide	4,386.82	-	-	4,386.82	4,293.97	-	-	4,293.97	92.85	92.85
Detail hide	-	-	-	-	-	-	-	-	-	-
Total	4,386.82	-	-	4,386.82	4,293.97	-	-	4,293.97	92.85	92.85
Total	4,386.82	-	-	4,386.82	4,293.97	-	-	4,293.97	92.85	92.85

(Rs in '00)

Particulars	Gross Block			Depreciation				Net Block		
	As on 01.04.2022	Addition	Disposals	As on 31.03.2023	As on 01.04.2022	Depreciation For the year	Adjustment for Disposals	As on 31.03.2023	As on 31.03.2023	As on 31.03.2022
Furniture & Fixture	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91
Total	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91
Total	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91



RSB REALTORS PVT LTD

Krishna Desai
Director

RSB REALTORS PVT LTD

Yasa Vardan Birla
Director

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 10 : NON- CURRENT INVESTMENT	AS AT 31.03.2024	AS AT 31.03.2023	AS AT 31.03.2024	AS AT 31.03.2023
	No. of Shares/Units			
Trade Investments				
Investments in Property			281,727.19	281,727.19
Immovable Property	-	-	281,727.19	281,727.19
Total				
Grand Total			281,727.19	281,727.19
Aggregate amount of Unquoted Investments			281,727.19	281,727.19
Aggregate market Value of Quoted Investment			-	-
Aggregate Provision for diminution in value of investments			-	-

NOTE 11 : DEFERRED TAX ASSETS	AS AT 31.03.2024	AS AT 31.03.2023
Opening Deferred Tax Assets	326.46	365.41
Add: Assets/(Liability) created during the year	34.98	326.46
Closing Deferred Tax Assets	291.48	38.95

(Rs in '00)

NOTE 12 : TRADE RECEIVABLES	AS AT 31.03.2024	AS AT 31.03.2023
Trade Receivable- Secured, considered good	-	-
Trade Receivable- Unsecured, considered good	5,922.71	1,452.59
Trade Receivable- Doubtful	-	-
	5,922.71	1,452.59
Less : Allowance for doubtful receivables	-	-
Total Trade Receivable	5,922.71	1,452.59
The above amount includes :		
Receivable from Related parties	-	-
Others	-	-

Trade Receivable Ageing Schedule

	Outstanding for following period from due date of payment as on 31/03/2024					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	5,922.71	-	-	-	-	5,922.71
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	5,922.71	-	-	-	-	5,922.71

Trade Receivable Ageing Schedule

	Outstanding for following period from due date of payment as on 31/03/2023					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	1,452.59	-	-	-	-	1,452.59
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	1,452.59	-	-	-	-	1,452.59

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

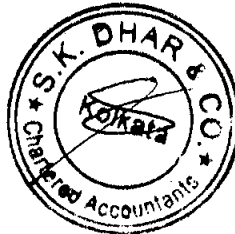
(Rs in '00)

NOTE 13 : CASH AND CASH EQUIVALENTS	AS AT 31.03.2024	AS AT 31.03.2023
Cash and Cash Equivalents		
Balances With Schedule Banks		
-In Current Accounts		
-In ICICI Bank(500130)	574.29	1,431.40
-In ICICI Bank(00075)	116.09	116.09
-In SBI Bank	202.71	202.71
Cash In Hand (as certified by Management)	162.28	212.28
	1,055.36	1,962.48

NOTE 14 : OTHER CURRENT ASSETS	AS AT 31.03.2024	AS AT 31.03.2023
Tax Deducted at Source		
-AY 2024-25	3,035.76	-
-AY 2023-24	-	2,355.16
Advance Payment to Maxworth Industries	30.00	-
	3,065.76	2,355.16

R S B REALTORS PVT LTD
Krishna Agarwal
Director

R S B REALTORS PVT LTD
Yash Vardan Bie
Director



RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 15 : REVENUE FROM OPERATIONS	For the year ended 31st March,2024	For the year ended 31st March,2023
Rent Received	15,123.69	14,068.55
Service Charges of Flat	10,082.46	9,379.03
Electricity & Maintenance Charges Reimbursed	2,413.96	2,167.23
	27,620.11	25,614.81

NOTE 16 : OTHER INCOMES	For the year ended 31st March,2024	For the year ended 31st March,2023
Maintenance Received	820.79	711.00
Interest on Income Tax Refund	-	0.01
Sundry Balances written off	684.21	-
Electricity Charges Income	-	204.80
Misc. Income	-	350.00
Rent from Parking	5,000.00	-
	6,505.00	1,265.81

NOTE 17 : FINANCE COST	For the year ended 31st March,2024	For the year ended 31st March,2023
Interest on Unsecured Loan	10,615.47	6,769.90
	10,615.47	6,769.90

NOTE 18 : DEPRECIATION AND AMORTIZATION EXPENSES	For the year ended 31st March,2024	For the year ended 31st March,2023
Depreciation on Property, Plant & Equipment	-	46.06
	-	46.06

RSB REALTORS PVT LTD

Krishna Agarwal

Director



RSB REALTORS PVT LTD

Yash Vardar Bhat

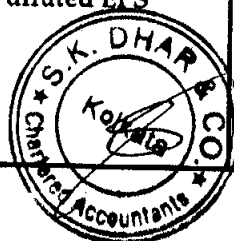
Director

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 19 : OTHER EXPENSES	For the year ended 31st March,2024	For the year ended 31st March,2023
Property Tax	4,270.00	-
Filing fees	48.00	8.00
Bank Charges	3.20	3.25
Accounting Charges	70.00	350.00
Electricity & Maintenance Charges	3,252.51	3,282.75
Lift Modernization	-	459.80
Interest on TDS	7.45	20.94
Interest on GST	1.09	-
Professional fees	663.60	-
Round Off	0.03	0.08
Late Fee on GST	3.50	14.14
	8,319.38	4,138.96
As auditor :		
Statutory Audit Fees	25.00	25.00
	25.00	25.00
TOTAL	8,344.38	4,163.96

NOTE 20 : EARNINGS PER SHARE		
The following reflects the profit and share data used in the basic and diluted EPS computations :		
	For the year ended 31st March,2024	For the year ended 31st March,2023
Total operations for the year		
Profit/(Loss) after Tax	12,380.30	12,593.87
Less : Dividends on convertible preference shares & tax thereon	-	-
Net Profit/(Loss) for calculation of basic EPS	12,380.30	12,593.87
Net profit as above	12,380.30	12,593.87
Add : Dividends on convertible preference shares & tax thereon	-	-
Add : Interest on bonds convertible into equity shares(Net of Tax)	-	-
Net Profit/(Loss) for calculation of diluted EPS	12,380.30	12,593.87
Weighted average number of equity shares in calculating basic EPS	Nos 122,365	Nos 122,365
Effect of Dilution		
Share application money pending allotment	-	-
Weighted average number of equity shares in calculating diluted EPS	122,365	122,365
Basic EPS (₹)	10.12	10.29
Diluted EPS (₹)	10.12	10.29



RSB REALTORS PVT LTD

Krishna Aganau
Director

RSB REALTORS PVT LTD

Jasa Vardan Beek
Director

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 21 : Disclosures of related party transactions (as identified & certified by the management):

As per Accounting Standard-18- 'Related Party Disclosures' issued by the Institute of Chartered Accountants of India, the names of the related parties are given below :

a) Disclosures of related party transactions:

1. Key Management Personnel

	Name	Designation
	YASH VARDHAN BIRLA	Director
	KRISHNA KUMAR AGARWAL	Director

2. Associates Company

R P TRADELINK PRIVATE LIMITED

3. Enterprise owned or significantly influenced by Key Management Personnel and their relatives

b) Transactions with related Parties during the year :

Nature of Transaction	KMP and Their relatives		Enterprise owned or significantly influenced by KMP and their relatives and Associates	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
(a) Interest on Loan Given R P Tradelink Private Ltd	-	-	-	-
Balance as on Balance Sheet Date R P Tradelink Private Ltd	-	-	-	-

NOTE 22 : MSME

The Company has not received any memorandum (as required to be filled by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2023 as micro, small or medium enterprise. Consequently the amount paid/payable to these parties during the year is Nil. (P.Y. Nil)

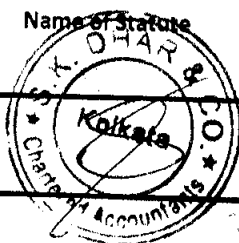
NOTE 23 : FOREIGN EARNING & EXPENDITURE

PARTICULARS	31.03.2024	31.03.2023
Earning	NIL	NIL
Expenditure	NIL	NIL

NOTE 24 : PENDING LITIGATION AND CONTINGENT LIABILITIES

There is no show cause notice / claims served on our company from any statutory authority/ revenue authority that would have a material adverse effect on our business.

Name of Statute	Nature of Due	Amount	Year	Forum where dispute is pending
		NIL		



RSB REALTORS PVT. LTD.

Krishna Agarwal
Director

RSB REALTORS PVT. LTD.

Yash Vardhan Birla
Director

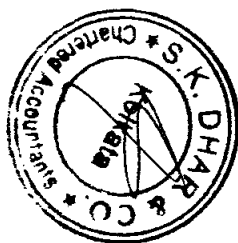
RSB REALTORS PRIVATE LIMITED

Statement of Significant Ratios for the year ended 31st March, 2024

NOTE 25 : OTHER ADDITIONAL DISCLOSURE

(a) Ratio

Sl. No.	Ratio	Numerator	Denominator	Units	As on 31.03.2024	As on 31.03.2023
1	Current Ratio	Current Assets	Current Liability	Times	1.20	2.17
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	Times	0.98	1.13
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	Times	-	-
4	Return On Equity (ROE)	Net Profit After Tax	Average Shareholder's Equity	%	0.11	0.12
5	Inventory Turnover Ratio	Cost of goods sold OR sales	Average Inventory	Times	-	-
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	Times	1.87	8.82
7	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	Times	-	-
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	Times	5.13	0.73
9	Net Profit Ratio	Net Profit	Sales	%	0.36	0.47
10	Return on Capital Employed (ROCE)	Earning Before Interest And Tax	Capital employed	%	0.11	0.12
11	Return on Investment	Income Generated from Investment	Average investment	%	0.00	0.00



RSB REALTORS PVT LTD

Krishna Dhanoo
Director

RSB REALTORS PVT LTD

Yase Veddian Berle
Director

RSB REALTORS PRIVATE LIMITED

DEPRECIATION AS PER IT ACT

Assessment Year 2024-25

Previous Year 2023-24

NAME OF ASSET	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	As at 01.04.2023	Additions	Deductions/ Adjustments	As at 31.03.2024	Upto 31.03.2023	For the full year	For the half year	On Deductions /Adjustment s	Depreciation Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
Furniture & Fixture	438,681.83	-	-	438,681.83	299,693.61	13,898.82		-	313,592.43	125,089.40	138,988.22
Total	438,681.83	-	-	438,681.83	299,693.61	13,898.82	-	-	313,592.43	125,089.40	138,988.22

DTA/DTL

As at
31.03.2024

WDV as per Companies ACT

9,284.69

WDV as per IT ACT

125,089.40

Timing Difference

(115,804.71)

Opening Deferred Tax Liability /(Assets)

32,646.00

DTL to be created

(3,498.00)

Closing Deferred Tax Liability / (Assets)

29,148.00



RSB REALTORS PVT LTD

Krishna Agarwal
Director

RSB REALTORS PVT LTD

Yash Vardan Biele
Director

RSB REALTORS PRIVATE LIMITED

Computation of Taxable Income for the Assessment Year 2024-25 Relevant to Previous Year 2023-24			
Particulars	Amount (₹)	Amount (₹)	Amount (₹)
1. Profit & Gain From Business / Profession			
Net Profit as per Profit & Loss Account	1,516,526		
Add : Depreciation as per Companies Act			
Less : Depreciation as per Income Tax Act	(13,899)	1,502,627	
<u>Add : Expenses Disallowed</u>			
Property Tax	427,000	427,000	
<u>Less: Expenses to be treated separately</u>			
Rent Received	(1,512,369)	(1,512,369)	417,258
1. Income From House Property			
Rent Received	1,512,369		
Less : Property Tax Paid	427,000		
Less : Standard Deduction	325,611	759,758	759,758
GROSS TOTAL INCOME			1,177,016
(Total Income Rounded off u/s 288A)			1,177,020
Income Tax Payable on Net Income @ 22%			258,944
Add : Surcharge @ 10%			25,894
Add:- Edu Cess + S.H.E Cess @ 4%			284,838
Total Tax Payable			11,394
Add:- Interest u/s 234B			296,232
Interest u/s 234C		-	-
Total Provision for tax including Interest			296,232
Less: Advance Tax			-
Less: Tax Deducted at Source			303,576
Balance Tax Payable/(Refundable)			(7,344)
TAX Under MAT 115JB			
Net Profit as per Profit & Loss Account		1,516,526	
Add/Less : Any Adjustment		-	
Book Profit as per Profit & Loss Account		<u>1,516,526</u>	
Tax @ 15% (A)	1,516,526	227,479	
Add : Surcharge @ 10%			227,479
Add:- Edu Cess + S.H.E Cess @ 4%			9,099
Total Tax Payable			236,578
Less : TDS			303,576
Tax Payable/(Refundable)			(66,998)



R S B REALTORS PVT LTD

Kanchan Agarwal
Director

R S B REALTORS PVT LTD

Yash Vardha Bhat
Director

S. K. DHAR & CO.

Chartered Accountants

4-P, Naktala Road, Kolkata 700047

INDEPENDENT AUDITORS' REPORT

TO

THE MEMBERS OF

RSB REALTORS PRIVATE LIMITED

REPORT ON THE AUDIT OF STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Standalone financial statements of **RSB REALTORS PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2023 the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its Profit for the year ended on that date.

BASIS FOR 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 there under, 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 audit opinion on the standalone financial statements.



KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

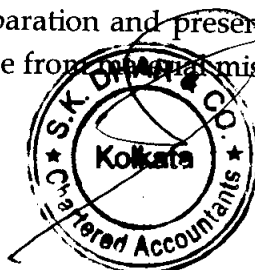
Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone 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 FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 Standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control system.
- 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 event 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 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 & 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

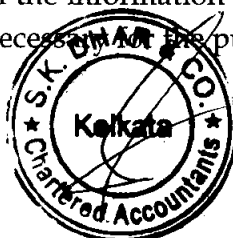
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

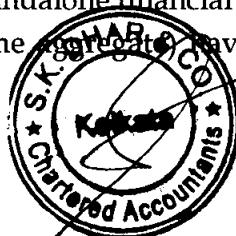
1. The company is a Small Company as per Section 2(85) of the Companies Act 2013 as amended vide Notification No G.S.R. 700(E) dated 15th September, 2022 as its paid up share capital does not exceed Rs. 4 Crore and annual turnover for the immediately preceding Financial year does not exceed Rs.40 Crore, the provision of Companies (Auditors' Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not applicable to this Company.

2. As required by Section 143(3) of the Act, based on our audit 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) 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.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we would like to state that the MCA vide notification no. 464(E) dated 5th June, 2015 and further amended vide notification no.583(E), dated 13th June, 2017 stated that clause (i) of Sec 143 of the Companies Act, 2013 shall not apply to a Small Company or a One Person Company or a Private Company having turnover less than Rs. 50 crores as per latest audited financial statement or which has aggregate borrowing from banks or financial institutions or any Body Corporate at any point of time during the financial year less than Rs. 25 crore. Accordingly, the said clause is not applicable.
- g) With respect to the other matters to be included in the Auditors Report under section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- h) 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:
- i. The Impact of pending litigation, if any, has been disclosed in the financial statement.
 - ii. The Company did not have any long term contracts including derivative contracts for which there existed any foreseeable losses
 - iii. There has not been any occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund;
 - iv. (a) The Management has represented that, to the best of its knowledge and as disclosed in the Note 26(p) to the standalone financial statement, no funds (which are material either individually or in the aggregate) have been advanced or loaned or



invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(b) The Management has represented, that, to the best of its knowledge and disclosed in the Note 26(q) to the standalone financial statement, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The Company has not declared or paid any dividend during the current year.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For, S. K. DHAR & CO.
Chartered Accountants
Firm's Regn. No. 307041E

CA. Sandip Kumar Dhar
(Proprietor)
Mem. No. 065056
UDIN:
Date:
Place: Kolkata



RSB REALTORS PRIVATE LIMITED

CIN : U70109WB2011PTC158740

BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs in '00)

	PARTICULARS	NOTE NO.	AS AT 31.03.2023	AS AT 31.03.2022
I.	EQUITY AND LIABILITIES			
(1)	SHAREHOLDERS' FUNDS			
	(a) Share Capital	3	12,236.50	12,236.50
	(b) Reserves & Surplus	4	116,848.03	104,254.17
			129,084.53	116,490.67
(2)	NON-CURRENT LIABILITIES			
	(a) Long Term Borrowings	5	145,997.67	155,708.96
(2)	CURRENT LIABILITIES			
	(a) Short Term Borrowings	6	-	1,912.14
	(b) Trade Payables	7		
	(i) Micro, Small & Medium Enterprises		-	-
	(ii) Others		1,491.00	1,550.06
	(c) Other Current Liabilities	8	8,076.61	8,116.80
	(d) Short Term Provisions	9	2,979.39	3,771.77
	TOTAL EQUITY & LIABILITIES		287,629.21	287,550.40
II.	ASSETS			
(1)	NON CURRENT ASSETS			
	(a) Property, Plant & Equipment & Intangible Assets	10		
	(i) Property, Plant & Equipment		92.85	138.91
	(b) Non-Current Investments	11	281,727.19	281,727.19
	(c) Deferred Tax Assets	12	38.95	365.41
(2)	CURRENT ASSETS			
	(a) Trade Receivables	13	1,452.59	765.99
	(b) Cash & Cash Equivalents	14	1,962.48	630.95
	(c) Other Current Assets	15	2,355.16	3,921.95
	TOTAL ASSETS		287,629.21	287,550.40

0.00

Significant Accounting Policies

1 & 2

See accompanying notes to the Financial Statements

In terms of our attached Report of even date

For and on behalf of the Board

For, S. K. DHAR & CO.

Chartered Accountants

Firm's Regn No. 307041E

Yash Vardhan Birla
YASH VARDHAN BIRLA

Director

DIN : 06667574

C.A. Sandip Kumar Dhar

Proprietor

Mem. No.- 065056

UDIN :

Place : Kolkata

Date :



Krishna Agarwal

KRISHNA KUMAR AGARWAL

Director

DIN : 08428052

RSB REALTORS PRIVATE LIMITED

CIN : U70109WB2011PTC158740

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

(Rs in '00)

	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2023	FOR THE YEAR ENDED 31.03.2022
	INCOME			
I.	Revenue from Operations	16	25,614.81	25,794.55
II.	Other Income	17	1,265.81	-
III.	TOTAL INCOME (I+II)		26,880.62	25,794.55
	EXPENSES			
IV.	Finance Cost	18	6,769.90	7,232.95
	Depreciation and amortisation expense	19	46.06	68.92
	Other Expenses	20	4,163.96	5,239.17
	TOTAL EXPENSES		10,979.92	12,541.04
V.	Profit/(Loss) before Exceptional & Extraordinary Items and Tax (III-IV)		15,900.71	13,253.51
VI.	Exceptional & Extraordinary Items		-	-
VII.	Profit/(Loss) before Tax (V - VI)		15,900.71	13,253.51
VIII.	Tax Expenses			
	(1) Current Tax		2,979.39	2,340.16
	(2) Deferred Tax		326.46	49.46
	(3) Previous Year Tax		0.99	-
	Total Tax Expenses		3,306.84	2,389.62
IX.	Profit/(Loss) for the Year after tax (VII-VIII)		12,593.87	10,863.89
	Earnings per equity share Face Value Rs. 10/-	21		
	(1) Basic (₹)		10.29	8.88
	(2) Diluted (₹)		10.29	8.88

Significant Accounting Policies

1 & 2

See accompanying notes to the Financial Statements

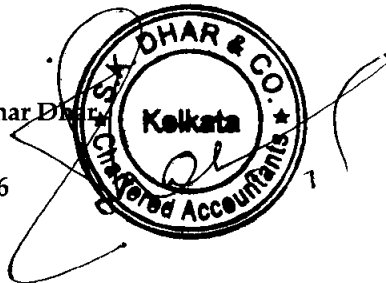
In terms of our attached Report of even date

For and on behalf of the Board

For, S. K. DHAR & CO.
Chartered Accountants
Firm's Regn No. 307041E

Yash Vardhan Birla
YASH VARDHAN BIRLA
Director
DIN : 06667574

C.A. Sandip Kumar Dhar
Proprietor
Mem. No.- 065056
UDIN :
Place : Kolkata
Date :



Krishna Agarwal
KRISHNA KUMAR AGARWAL
Director
DIN : 08428052

RSB REALTORS PRIVATE LIMITED

NOTE 1:

CORPORATE INFORMATION

RSB REALTORS PRIVATE LIMITED (CIN:U70109WB2011PTC158740) is a private limited company incorporated under the provisions of Companies Act, 1956. Its registered office is located at Sikkim Commerce House 4/1 Middleton Street Kolkata-700071.

NOTE 2:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The Financial statements are prepared under the historical cost convention on the accrual basis of accounting. These are presented in accordance with the accounting principles generally accepted in India and comply with the Accounting Standards notified by the Central Government of India and the relevant provisions of the Companies Act.

b) Property Plant and Equipment:

Property plant and equipment are stated at their original cost less depreciation. Cost includes expenditure incurred on the acquisition and construction/installation and other related expenses.

c) Depreciation and Amortization:

Depreciation is provided on written down value method on Pro-rata basis at the rates prescribed in Schedule II of Companies Act, 2013.

Life of the property plant and equipment as per companies act, 2013

Particulars	Life in Years
Furniture & Fixtures	03

d) Current/Non-Current Classification

The Company presents assets and liabilities in the financial statements on the basis of their respective classifications into current and non-current.



Kristna Agarwal

Jasa Vardaan Biala

An asset shall be classified as current when it satisfies any of the following criteria:

- a) it is expected to be realized in, or intended for sale or consumption in, the company's normal operating cycle ;
- b) it is held primarily for the purpose of being traded ;
- c) it is expected to be realized within twelve months after the reporting date ; or
- d) it's cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

A liability shall be classified as current when it satisfies any of the following criteria:

- a) it is expected to be settled in the company's normal operating cycle ;
- b) it is held primarily for the purpose of being traded ;
- c) it is due to be settled within twelve months after the reporting date ; or
- d) the company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issues of equity instruments do not affect its classification.

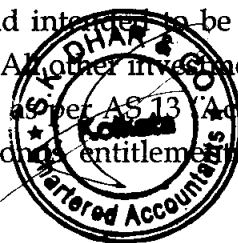
All other liabilities are classified as non-current.

e) Taxation

Tax expenses comprises of current and deferred tax. Current year tax has been calculated as per Income Tax Act, 1961 and the provision for the same has been booked as higher of income tax under normal provision or minimum alternative tax. Income Tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" which includes current tax and deferred taxes. Deferred income tax is provided using assets and liability method on the temporary differences arising between the tax base of assets and liabilities and their carrying amount in the financial statement. Deferred tax is determined using the tax rates that have been enacted or substantially enacted by the end of the reporting period. Deferred tax assets are recognized for all the deductible temporary differences supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

f) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Investments are valued as per AS 13 'Accounting for Investments' at cost inclusive of brokerage, if any. Bonds entitlements are recognized without



Kinshra Agarwal

Jash Vardaan Bhatia

acquisition cost. Provision for diminution (if any) in the value of investments is made to recognize a decline in the value other than of temporary nature.

g) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation. Contingent liabilities are not recognized but disclosed by way of notes to accounts when the company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation. Contingent assets are neither recognized nor disclosed in the financial statements.

h) Retirement & Other Employee Benefits:

The Company's employee benefits primarily cover salary, bonus and staff welfare expenses. The provision for gratuity doesn't apply to the company. Hence, no employee is eligible for gratuity benefits.

i) Revenue Recognition

Sales and purchase of investment in securities are accounted from the basis of contract notes.

j) Interest Income:

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Dividend is recorded when the right to receive payment is established.

k) Income & expenditure:

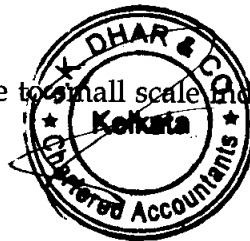
Items of Income & Expenditure are accounted for on accrual basis.

l) Cash & Cash Equivalents

Cash and Cash Equivalents in the balance sheet comprises of cash at bank and on hand and short term deposits with bank which are subject to an insignificant risk of change in value.

m) Small Scale Industries:

There is no outstanding amount payable to small scale industrial undertaking which is outstanding for more than 30 days.



Krishna Agarwal

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n) Liabilities towards Macro, Small & Medium Enterprises:

As per provisions of Macro, Small and Medium Enterprises Development Act, 2006, there are no such enterprises to whom the company owe dues which are outstanding for more than 45 days at the Balance Sheet date.

o) Earnings per Share

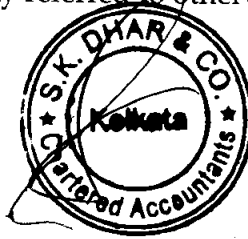
The basic Earnings per Share are computed by dividing the net profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted Earnings per Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year except where the result would be anti-dilutive.

p) Related Party Transactions:

Company's related party transactions consist with associate company and enterprises owned or significantly influenced by Key Management Personnel & their relatives. There were no transactions with the relatives of KMP during the year, so no disclosure relating to the names and relationships of relatives has been provided.

Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles.



Kristna Agrawal

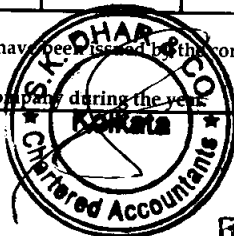
Jasa Vardhan Biala

RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

NOTE 3 : SHARE CAPITAL		As at 31.03.2023		As at 31.03.2022	
AUTHORIZED SHARES					
2,00,000 (2,00,000 As at 31st March, 2022) Equity Shares of ₹ 10/- Each		20,000.00		20,000.00	
		20,000.00		20,000.00	
ISSUED, SUBSCRIBED AND FULLY PAID-UP SHARES					
1,22,365 (1,22,365 As at 31st March, 2022) Equity Shares of ₹ 10/-each Fully paid up in cash		12,236.50		12,236.50	
		12,236.50		12,236.50	
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period					
EQUITY SHARES		As at 31.03.2023		As at 31.03.2022	
		Nos (Rs in '00)		Nos (Rs in '00)	
At the beginning of the year		122,365 12,236.50		122,365 12,236.50	
Issued during the period		- -		- -	
Bought back during the period		- -		- -	
Outstanding at the end of the Year		122,365 12,236.50		122,365 12,236.50	
b. Terms/rights attached to equity shares					
The company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing AGM.					
During the year ended 31st March, 2023, dividend was not declared.					
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
c. The company does not have any Holding Company or Ultimate Holding Company.					
d. Details of Shareholders holding more than 5% shares In the Company Equity Shares of ₹ 10 each fully paid		As at 31.03.2023		As at 31.03.2022	
		Nos % of Holding		Nos % of Holding	
Yash Vardhan Birla		18,675 15.26%		18,675 15.26%	
Parvati Devi Birla		9,565 7.82%		9,565 7.82%	
Abhishek Birla		9,565 7.82%		9,565 7.82%	
Aditya Vikram Birla		19,560 15.98%		19,560 15.98%	
R P Tradelink Pvt. Ltd.		55,000 44.95%		55,000 44.95%	
e. No ordinary shares has been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment as at the Balance Sheet date.					
f. Details of aggregate number and class of shares allotted as fully paid up pursuant to contract(s)					
Particulars		2022-23	2021-22	2020-21	2019-20
EQUITY SHARES					
Fully paid up pursuant to contract(s) without payment being received in cash		Nil	Nil	Nil	Nil
g. The company has not issued any bonus shares during last 5 years.					
h. Details of Buy Back					
Particulars		Year (Aggregate No. of Shares)			
		2022-23	2021-22	2020-21	2019-20
Equity Shares		-	-	-	-
i. No security convertible into Equity/Preference shares have been issued by the company during the year.					
j. No calls are unpaid by any Director or Officer of the company during the year.					

RSB REALTORS PVT. LTD
Krishna Agarwal
Director / Authorised Signatory



RSB REALTORS PVT. LTD
Yash Vardhan Birla
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

k. Details of shares held by the Promoters at the end of the years			
Promoter Name	31.03.2023		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	18,675	15.26%	-
Parvati Devi Birla	9,565	7.82%	-
Abhishek Birla	9,565	7.82%	-
Aditya Vikram Birla	19,560	15.98%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

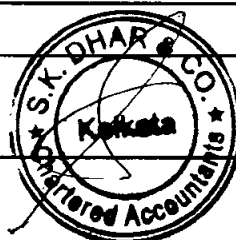
Promoter Name	31.03.2022		
	No. of Shares	% of total shares	% Change during the year
Yash Vardhan Birla	18,675	15.26%	-
Parvati Devi Birla	9,565	7.82%	-
Abhishek Birla	9,565	7.82%	-
Aditya Vikram Birla	19,560	15.98%	-
R P Tradelink Pvt. Ltd.	55,000	44.95%	-

(Rs in '00)				
NOTE 4 : RESERVES AND SURPLUS	As at 31.03.2023	As at 31.03.2023	As at 31.03.2022	As at 31.03.2022
(a) Securities Premium Reserve				
Opening Balance	75,000.00		75,000.00	
Addition/(Deduction) During the year	-	75,000.00	-	75,000.00
(b) Surplus / (deficit) in the statement of Profit & Loss				
Balance as per last Financial Statements	29,254.17		18,390.28	
Profit / (Loss) For the Year	12,593.87		10,863.89	
Balance Written off	-	41,848.03	-	29,254.17
Total Reserve and Surplus		116,848.03		104,254.17

NOTE 5 : LONG TERM BORROWINGS	As at 31.03.2023	As at 31.03.2022
(a) Loans Repayable on demand		
From Bank (Refer Note(a))	195.81	-
(b) Loan and Advances from related parties		
1. Loans		
Unsecured Considered Good		
R P Tradelink Pvt. Ltd.	32,343.69	38,295.93
(c) Other Loans & Advances		
1. Other Advances		
Unsecured Considered Good		
Apollo Vinimay Pvt. Ltd.	27,556.46	25,705.66
Megapix Agencies Pvt. Ltd.	37,520.00	37,520.00
Prabhu Dayal Birla	957.00	957.00
Pragati Realtors Pvt. Ltd.	1.00	1.00
Raj Kumari Birla	956.50	956.50
Velmon Tie-Up Pvt. Ltd.	20,156.92	25,962.58
Vista Vision Pvt. Ltd.	21,212.99	21,212.99
(d) Deposit	5,097.30	5,097.30
	145,997.67	155,708.96

NOTE 6 : SHORT TERM BORROWINGS	As at 31.03.2023	As at 31.03.2022
(a) Loans Repayable on demand		
From Bank (Refer Note(a))	-	1,912.14
	-	1,912.14

Note(a): From ICICI Bank against hypothecation of office premises



RSB REALTORS PVT. LTD

Krishna Agarwal
Director / Authorised Signatory

RSB REALTORS PVT. LTD

Yash Vardhan Birla
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in '00)

NOTE 7 : TRADE PAYABLE	As at 31.03.2023	As at 31.03.2022
Micro, Small & Medium Enterprises *		
Principal Amount due and remaining unpaid	-	-
Interest due on above and unpaid interest	-	-
Interest Paid	-	-
Payment made beyond appointed date during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding year	-	-
Other than Micro, Small & Medium Enterprises	1,491.00	1,550.06
	1,491.00	1,550.06

* The Company has initiated the process of identification of suppliers registered under Micro and Small Enterprise Development Act, 2006, by obtaining confirmations from all suppliers. Information has been collated to the extent of information received.

(Rs in '00)

Trade Payable Ageing Schedule 31/03/2023	Outstanding for following periods from due date of payment				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	1491.00	-	-	-	1491.00
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	1491.00	-	-	-	1491.00

(Rs in '00)

Trade Payable Ageing Schedule 31/03/2022	Outstanding for following periods from due date of payment				
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	1,550.06	-	-	-	1,550.06
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	1,550.06	-	-	-	1,550.06

NOTE 8 : OTHER CURRENT LIABILITIES	As at 31.03.2023	As at 31.03.2022
Other Payables		
Audit Fees Payable	50.00	25.00
Professional Tax Payable	25.00	25.00
Liability for Expenses	2,310.49	2,310.49
Rent Payable	3,800.00	3,800.00
Duties & Taxes	636.48	639.00
TDS Payable	977.87	931.80
GST Payable	260.66	369.40
GST Cash Ledger C/F	16.11	16.11
	8,076.61	8,116.80

NOTE 9 : SHORT-TERM PROVISION	As at 31.03.2023	As at 31.03.2022
Others		
Provision for Taxation		
- AY 2021-22	-	1,431.61
- AY 2022-23	-	2,340.16
- AY 2023-24	2,979.39	-
	2,979.39	3,771.77



RSB REALTORS PVT. LTD
Krishna Agarwal
Director / Authorised Signatory

RSB REALTORS PVT. LTD
Yash Vardaan Bhatia
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS

NOTE 10 : PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS

(i) Property, Plant & Equipment

(Rs in '00)

Particulars	Gross Block			Depreciation				Net Block		
	As on 01.04.2022	Addition	Disposals	As on 31.03.2023	As on 01.04.2022	Depreciation For the year	Adjustment for Disposals	As on 31.03.2023	As on 31.03.2023	As on 31.03.2022
Furniture & Fixture	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91
Detail hide	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91
Detail hide	-	-	-	-	-	-	-	-	-	-
Total	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91
Total	4,386.82	-	-	4,386.82	4,247.91	46.06	-	4,293.97	92.85	138.91

(Rs in '00)

Particulars	Gross Block			Depreciation				Net Block		
	As on 01.04.2021	Addition	Disposals	As on 31.03.2022	As on 01.04.2021	Depreciation For the year	Adjustment for Disposals	As on 31.03.2022	As on 31.03.2022	As on 31.03.2021
Furniture & Fixture	4,386.82	-	-	4,386.82	4,178.99	68.92	-	4,247.91	138.91	207.83
Total	4,386.82	-	-	4,386.82	4,178.99	68.92	-	4,247.91	138.91	207.83

RSB REALTORS PVT. LTD

Asish Kundan Bala

Director / Authorised Signatory

RSB REALTORS PVT. LTD

Kristna Agarwal
Director / Authorised Signatory



RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 11 : NON- CURRENT INVESTMENT	AS AT 31.03.2023	AS AT 31.03.2022	AS AT 31.03.2023	AS AT 31.03.2022
	No. of Shares/Units			
Trade Investments				
Investments in Property				
Immovable Property			281,727.19	281,727.19
Total	-	-	281,727.19	281,727.19
Grand Total			281,727.19	281,727.19
Aggregate amount of Unquoted Investments			281,727.19	281,727.19
Aggregate market Value of Quoted Investment			-	-
Aggregate Provision for diminution in value of investments			-	-

NOTE 12 : DEFERRED TAX ASSETS	AS AT 31.03.2023	AS AT 31.03.2022
Opening Deferred Tax Assets		
Add: Assets/(Liability) created during the year	365.41	414.87
Closing Deffered Tax Assets	326.46	49.46
	38.95	365.41

(Rs in '00)

NOTE 13 : TRADE RECEIVABLES	AS AT 31.03.2023	AS AT 31.03.2022
Trade Receivable- Secured, considered good	-	-
Trade Receivable- Unsecured, considered good	1,452.59	765.99
Trade Receivable- Doubtful	-	-
Less : Allowance for doubtful receivables	1,452.59	765.99
Total Trade Receivable	-	-
The above amount includes :	1,452.59	765.99
Receivable from Related parties	-	-
Others	-	-

Trade Receivable Ageing Schedule						
	Outstanding for following period from due date of payment as on 31/03/2023					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	1452.59	-	-	-	-	1452.59
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	1452.59	-	-	-	-	1452.59

Trade Receivable Ageing Schedule						
	Outstanding for following period from due date of payment as on 31/03/2022					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivable						
Considered good	765.99	-	-	-	-	765.99
Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	765.99	-	-	-	-	765.99

RSB REALTORS PVT. LTD

Kristna Agarwal
Director / Authorised Signatory

RSB REALTORS PVT. LTD

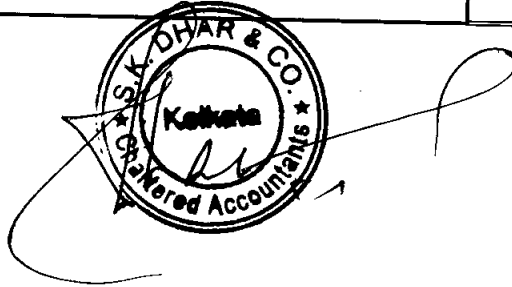
Yash Vardan Bhatia
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 14 : CASH AND CASH EQUIVALENTS	AS AT 31.03.2023	AS AT 31.03.2022
Cash and Cash Equivalents		
Balances With Schedule Banks		
-In Current Accounts		
-In ICICI Bank(500130)	1,431.40	87.74
-In ICICI Bank(00075)	116.09	116.09
-In SBI Bank	202.71	202.71
Cash In Hand (as certified by Management)	212.28	224.42
	1,962.48	630.95

NOTE 15 : OTHER CURRENT ASSETS	AS AT 31.03.2023	AS AT 31.03.2022
Tax Deducted at Source		
-AY 2021-22	-	1,560.90
-AY 2022-23	-	2,361.05
TDS Received 194/B	2,344.80	-
TDS Received 194C	10.36	-
	2,355.16	3,921.95



RSB REALTORS PVT. LTD
Krishna Agarwal
Director / Authorised Signatory

RSB REALTORS PVT. LTD
Yash Vardhan Bhat
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

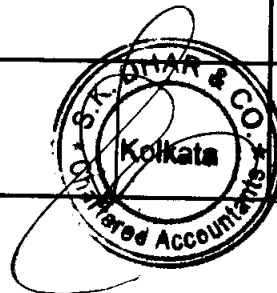
(Rs in '00)

NOTE 16 : REVENUE FROM OPERATIONS	For the year ended 31st March,2023	For the year ended 31st March,2022
Rent Received	14,068.55	13,558.82
Service Charges of Flat	9,379.03	9,379.03
Electricity & Maintenance Charges Reimbursed	2,167.23	2,856.70
	25,614.81	25,794.55

NOTE 17 : OTHER INCOMES	For the year ended 31st March,2023	For the year ended 31st March,2022
Maintenance Received	711.00	-
Interest on Income Tax Refund	0.01	-
Indirect Incomes		
Electricity Charges Income	204.80	-
Misc. Income	350.00	-
	1,265.81	

NOTE 18 : FINANCE COST	For the year ended 31st March,2023	For the year ended 31st March,2022
Interest on Housing Loan	-	612.36
Interest on Unsecured Loan	6,769.90	6,620.59
	6,769.90	7,232.95

NOTE 19 : DEPRECIATION AND AMORTIZATION EXPENSES	For the year ended 31st March,2023	For the year ended 31st March,2022
Depreciation on Property, Plant & Equipment	46.06	68.92
	46.06	68.92



RSB REALTORS PVT. LTD

Lasha Vaedon Biorly
Director / Authorised Signatory

RSB REALTORS PVT. LTD

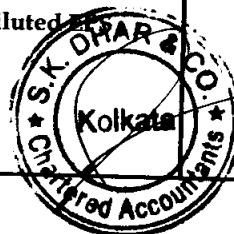
Krishna Agarwal
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 20 : OTHER EXPENSES	For the year ended 31st March,2023	For the year ended 31st March,2022
Rates & Taxes		
Property Tax	-	100.00
Filing fees	8.00	8.00
Other Expenses		
Bank Charges	3.25	3.25
Accounting Charges	350.00	-
Electricity & Maintenance Charges	3,282.75	4,970.59
Sundry balances Written off	-	0.01
Lift Modernization	459.80	-
General Expenses	-	129.60
Interest on TDS	20.94	-
Interest on Taxes	-	1.23
Round Off	0.08	-
Late Fee on GST	14.14	1.50
	4,138.96	5,214.17
As auditor :		
Statutory Audit Fees	25.00	25.00
	25.00	25.00
TOTAL	4,163.96	5,239.17

NOTE 21 : EARNINGS PER SHARE		
The following reflects the profit and share data used in the basic and diluted EPS computations :		
	For the year ended 31st March,2023	For the year ended 31st March,2022
Total operations for the year		
Profit/(Loss) after Tax	12,593.87	10,863.89
Less : Dividends on convertible preference shares & tax thereon	-	-
Net Profit/(Loss) for calculation of basic EPS	12,593.87	10,863.89
Net profit as above	12,593.87	10,863.89
Add : Dividends on convertible preference shares & tax thereon	-	-
Add : Interest on bonds convertible into equity shares(Net of Tax)	-	-
Net Profit/(Loss) for calculation of diluted EPS	12,593.87	10,863.89
Weighted average number of equity shares in calculating basic EPS	Nos	Nos
Effect of Dilution	1,22,365	1,22,365
Share application money pending allotment	-	-
Weighted average number of equity shares in calculating diluted EPS	1,22,365	1,22,365
Basic EPS (₹)	10.29	8.88
Diluted EPS (₹)	10.29	8.88



RSB REALTORS PVT. LTD
Uma Varma
Director / Authorized Signatory

RSB REALTORS PVT. LTD
Krishna Agarwal
Director / Authorized Signatory

RSB REALTORS PRIVATE LIMITED
Notes forming part of the Financial Statement

(Rs in '00)

NOTE 22 : Disclosures of related party transactions (as identified & certified by the management):		
As per Accounting Standard-18- ' Related Party Disclosures' issued by the Institute of Chartered Accountants of India, the names of the related parties are given below :		
a) Disclosures of related party transactions:		
1. Key Management Personnel	Name	Designation
	YASH VARDHAN BIRLA	Director
	KRISHNA KUMAR AGARWAL	Director
2. Associates Company R P TRADELINK PRIVATE LIMITED		
3. Enterprise owned or significantly influenced by Key Management Personnel and their relatives		

b) Transactions with related Parties during the year :	KMP and Their relatives		Enterprise owned or significantly influenced by KMP and their relatives and Associates	
Nature of Transaction	31.03.2023	31.03.2022	31.03.2023	31.03.2022
(a) Interest on Loan Given R P Tradelink Private Ltd	-	-	-	3,310.30
Balance as on Balance Sheet Date R P Tradelink Private Ltd	-	-	-	38,295.93

NOTE 23 : MSME
The Company has not received any memorandum (as required to be filled by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2023 as micro, small or medium enterprise. Consequently the amount paid/payable to these parties during the year is Nil. (P.Y. Nil)

NOTE 24 : FOREIGN EARNING & EXPENDITURE		
PARTICULARS	31.03.2023	31.03.2022
Earning	NIL	NIL
Expenditure	NIL	NIL

NOTE 25 : PENDING LITIGATION AND CONTINGENT LIABILITIES				
There is no show cause notice / claims served on our company from any statutory authority/ revenue authority that would have a material adverse effect on our business.				
Name of Statute	Nature of Due	Amount	Year	Forum where dispute is pending
		NIL		

RSB REALTORS PVT. LTD.
Yash Vardhan Birla
Director / Authorised Signatory

RSB REALTORS PVT. LTD.
Krishna Agarwal
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED

Statement of Significant Ratios for the year ended 31st March, 2023

NOTE 26 : OTHER ADDITIONAL DISCLOSURE

(a) Ratio

Sl. No.	Ratio	Numerator	Denominator	Units	As on 31.03.2023	As on 31.03.2022
1	Current Ratio	Current Assets	Current Liability	Times	2.17	2.89
2	Debt Equity Ratio	Total Debt	Shareholder's Equity	Times	1.13	1.34
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	Times	-	-
4	Return On Equity (ROE)	Net Profit After Tax	Average Shareholder's Equity	%	0.12	0.11
5	Inventory Turnover Ratio	Cost of goods sold OR sales	Average Inventory	Times	-	-
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	Times	5.77	16.84
7	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	Times	-	-
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	Times	2.17	0.67
9	Net Profit Ratio	Net Profit	Sales	%	0.47	0.42
10	Return on Capital Employed (ROCE)	Earning Before Interest And Tax	Capital employed	%	0.12	0.11
11	Return on Investment	Income Generated from Investment	Average investment	%	0.00	0.00

Reason for variation



RSB REALTORS PVT. LTD

Kristine Agarwal
Director / Authorised Signatory

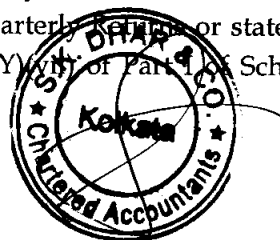
RSB REALTORS PVT. LTD

Lash Vaidyan Bhab
Director / Authorised Signatory

RSB REALTORS PRIVATE LIMITED

Notes forming part of the Financial Statement

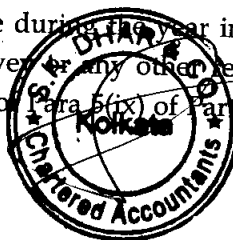
- (b) The Company does not have any borrowings from banks and financial institutions and therefore the reporting under Para 6(VA) of Part I of Schedule-III of the Act is not applicable to the company.
- (c) In the opinion of Board of Directors, Current Assets & Loans and Advances have a value on realization in the ordinary course of business equal to the amount at which they are stated in the balance sheet.
- (d) Title deed of immovable properties are held in the name of the company and therefore the disclosure requirement w.r.t the Title Deeds of Immovable Property not held in the name of the Company are not applicable to the company in terms of Para 6(Y)(i) of Part I of Schedule-III of the Act.
- (e) The company has not revalued its Property, Plant and Equipment therefore the disclosure requirement w.r.t the Fair Valuation and/or Revaluation is based on the valuation by a Registered Valuer are not applicable to the company in terms of Para 6(Y)(ii) of Part I of Schedule-III of the Act.
- (f) The Company has not granted any Loans or Advances in the Nature of Loans to promoters, directors, KMPs and related party (as defined under the Companies Act 2013) either jointly or severally during the year under audit and therefore the disclosure requirement w.r.t Loans or Advances granted to Promoters, Directors, KMPs and the related parties in terms of Para 6(Y)(iii) of Part I of Schedule-III of the Act are not applicable to the Company.
- (g) There is no Capital Work-in-Progress(C-WIP) during the current financial year and therefore the disclosure requirement w.r.t Capital Work-In-Progress are not applicable to the company in terms of Para 6(Y)(iv) of Part I of Schedule-III of the Act
- (h) There is no Intangible Asset Under Development during the current financial year and therefore the disclosure requirement w.r.t Intangible Asset Under Development are not applicable to the company in terms of Para 6(Y)(v) of Part I of Schedule-III of the Act
- (i) Neither any proceedings have been initiated nor any proceedings are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and the Rules made thereunder. In view of this, the disclosure requirement in terms of Para 6(Y)(vi) of Part I of Schedule-III of the Act are not applicable to the Company.
- (j) The Company has not borrowed any money either from banks or financial institutions and therefore disclosure requirement as to Quarterly Financial Statements or statements of current assets and reconciliation thereof in terms of Para 6(Y)(vii) of Part I of Schedule-III of the Act are not applicable to the Company.



Krishna Agarwal

Yash Vardan Bhatia

- (k) The Company has not been declared as Wilful Defaulter by any Bank or Financial Institutions or other lender and therefore, the disclosure requirement w.r.t Wilful Defaulter in terms of Para 6(Y)(viii) of Part I of Schedule-III of the Act are not applicable to the company
- (l) The Company has not entered into transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 and therefore disclosure requirement w.r.t Relationship with Struck Off Companies in terms of Para 6(Y)(ix) of Part I of Schedule-III of the Act are not applicable to the Company
- (m) The Company never borrowed any money from any lenders and therefore neither the registration of charges nor the satisfaction of charges were required with Registrar Of Companies and hence disclosure requirement as to Registration of Charges or Satisfaction with Registrar of Companies in terms of Para 6(Y)(x) of Part I of Schedule-III of the Act are not applicable to the Company.
- (n) No investment has been made in companies beyond the specific layers, thus the disclosure requirement w.r.t Compliance with number of layers of Companies in terms of Para 6(Y)(xi) of Part I of Schedule-III of the Act are not applicable to the Company.
- (o) During the year under Audit, no Scheme of Arrangements have been approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013 and therefore, the disclosure requirement w.r.t Compliance with Approved Scheme(s) of Arrangements in terms of Para 6(Y)(xiii) of Part I of Schedule-III of the Act are not applicable to the Company.
- (p) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (ii) provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (q) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with understanding (whether recorded in writing/otherwise) that the Company shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (ii) provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- (r) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Hence, reporting in terms of Para 6(Y)(ix) of Part II of Schedule-III of the Act is not applicable to the Company.



K. S. Dasgupta

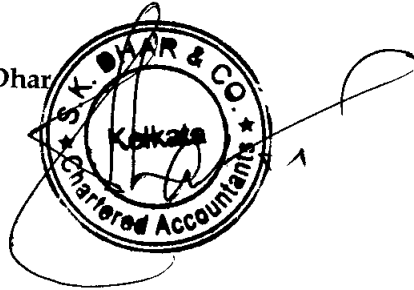
Indu Vardhan Bera

- (s) The company is not covered under section 135 of the Companies Act, 2013. Hence, reporting in terms of Para 5(x) of Part II of Schedule-III of the Act is not applicable to the Company.
- (t) The company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year. Hence, reporting in terms of Para 5(xi) of Part II of Schedule-III of the Act is not applicable to the Company.
- (u) Previous years' figures have been regrouped/ reclassified wherever necessary to correspond with the current years' classification / disclosure.

In terms of our attached Report of even date
For and on behalf of the Board

For, S. K. DHAR & CO.
Chartered Accountants
Firm's Regn. No. 307041E

CA. Sandip Kumar Dhar
(Proprietor)
Mem. No. 065056
UDIN:
Date:
Place: Kolkata



Yash Vardhan Birla

YASH VARDHAN BIRLA
Director
DIN :06667574

Krishna Kumar Agarwal

KRISHNA KUMAR AGARWAL
Director
DIN :08428052

RSB REALTORS PRIVATE LIMITED

Computation of Taxable Income for the Assessment Year 2023-24 Relevant to Previous Year 2022-23			
Particulars	Amount (₹)	Amount (₹)	Amount (₹)
<u>1. Income From House Property</u>			
Rent Received	1,406,855		
Less : Property Tax Paid	-		
Less : Standard Deduction	422,056	984,798	
Less : Interest on Housing Loan	-	-	984,798
<u>1. Profit & Gain From Business / Profession</u>			
Net Profit as per Profit & Loss Account	1,590,071		
Add : Expenses Disallowed			
Property Tax	-		
Interest on Housing Loan	-		
	1,590,071		
<u>Less: Exempt Income</u>			
Rent Received	(1,406,855)	183,216	
Add : Depreciation as per Companies Act		4,606	
Less : Depreciation as per Income Tax Act		(15,443)	
		172,379	
Less: Brought Forward Business Loss of A.Y. 2016-17		(11,256)	161,123
GROSS TOTAL INCOME			1,145,921
(Total Income Rounded off u/s 288A)			1,145,920
Income Tax Payable on Net Income @ 25%			286,480
Add : Surcharge @ 10%			-
			286,480
Add:- Edu Cess + S.H.E Cess @ 4%			11,459
Total Tax Payable			297,939
Add:- Interest u/s 234B		4,368	
Interest u/s 234C		3,149	7,517
Total Provision for tax including Interest			305,456
Less: Advance Tax			-
Less: Tax Deducted at Source			235,516
Balance Tax Payable/(Refundable)			69,940
TAX Under MAT 115JB			
Net Profit as per Profit & Loss Account		1,590,071	
Add/Less : Any Adjustment		-	
Book Profit as per Profit & Loss Account		1,590,071	
Tax @ 15% (A)	1,590,071	238,511	
Add : Surcharge @ 10%			238,511
Add:- Edu Cess + S.H.E Cess @ 4%			-
Total Tax Payable			238,511
Less : TDS			235,516
Tax Payable/(Refundable)			2,995