



INDEPENDENT AUDITOR'S REPORT

To

The Members of

SIMPLEX BANGLADESH PRIVATE LIMITED

Report on the Ind AS Financial Statements

Opinion

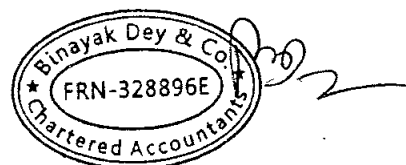
We have audited the accompanying financial statements of **Simplex Bangladesh Private Limited**, being a Company registered in Bangladesh, which comprise the Balance Sheet as at March 31, 2024, cash flow, the Profit and Loss Account for the year ended, and a summary significant accounting policies and other explanatory information. We have audited the accounts for the purpose of consolidation only.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Ind AS financial statements give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS

1. of the state of affairs (the financial position) of the Company as at March 31, 2024 and
2. its *loss* (financial performance including other comprehensive income) for the year then ended on that date.

Basis for Opinion

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



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

Management is responsible for the preparation and fair presentation of the Ind AS financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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.

For BINAYAK DEY & Co.
Chartered Accountants
FRN- 328896E



BinayakDey
Proprietor
Mem.No.: 062177
UDIN-24062177BKAHVR9283



Kolkata 23rd May, 2024

SIMPLEX BANGLADESH PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2024

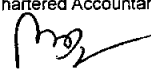
AMOUNT IN BDT

Particulars	Notes	As at 31st March, 2024	As at 31st March, 2023
ASSETS			
Non-current assets			
Property, plant and equipment	2	14,201,318	22,316,359
Capital work-in-progress		-	-
Intangible assets (other than Goodwill)		-	-
Financial assets			
i. Investments		-	-
ii. Loans		-	-
iii. Other financial assets		-	-
Deferred tax assets		-	-
Other non-current assets		-	-
Total non-current assets		14,201,318	22,316,359
Current assets			
Inventories		-	-
Financial assets			
i. Investments		-	-
ii. Trade receivables		-	-
iii. Cash and cash equivalents	3	83,207	111,797
iv. Bank balances other than (iii) above		-	-
v. Loans	4	62,071,875	62,071,875
vi. Other financial assets	5	33,372,855	26,544,949
Current tax assets (net)		-	-
Other current assets	6	-	-
Total current assets		95,527,937	88,728,621
Total assets		109,729,255	111,044,980
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7(a)	4,000,000	4,000,000
Other equity			
Reserves and Surplus	7(b)	95,494,977	97,020,437
Other reserves		-	-
Total equity		99,494,977	101,020,437
LIABILITIES			
Non-current Liabilities			
Financial Liabilities			
i. Borrowings		-	-
ii. Other financial liabilities		-	-
Provisions		-	-
Employee benefit obligations		-	-
Deferred Tax Liabilities (Net)		-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
Current Liabilities			
Financial liabilities			
i. Borrowings		-	-
ii. Trade Payables	8(a)	473,579	384,746
iii. Other financial liabilities	8(b)	292,418	171,516
Provisions		-	-
Current tax liabilities	9	9,468,031	9,468,031
Other current liabilities	10	250	250
Total current liabilities		10,234,278	10,024,543
Total liabilities		-	-
Total equity and liabilities		109,729,255	111,044,980

This is the Balance Sheet referred to in our report of even date.

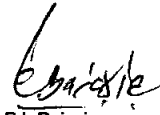
The above Balance Sheet should be read in conjunction with the accompanying notes.

For Binayak Dey & Co.
Firm Registration Number : 328896E
Chartered Accountants


(Binayak Dey)
Proprietor

Membership Number: 062177
Kolkata: 23rd May, 2024




B L Bajoria
Director

SIMPLEX BANGLADESH PRIVATE LIMITED

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

AMOUNT IN BDT

Particulars	Notes	Year ended 31st March, 2024	Year ended 31st March, 2023
Continuing operations			
Revenue from Operations		-	-
Other Income	11	6,827,906	6,827,906
Total Revenue /Income		6,827,906	6,827,906
Expenses			
Construction Materials Consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in Inventories of Work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	12	-	-
Finance Costs		-	-
Depreciation and amortisation expense	13	8,115,041	8,115,041
Other expenses	14	238,325	282,189
Total Expenses		8,353,366	8,397,230
Profit before Exceptional Items and Tax		(1,525,460)	(1,569,324)
Exceptional Items		-	-
Profit before Tax		(1,525,460)	(1,569,324)
Income tax expense			
-Current Tax		-	-
-Deferred Tax		-	-
Total Tax Expense		-	-
Profit for the year		(1,525,460)	(1,569,324)
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(1,525,460)	(1,569,324)

Earnings per equity share [Nominal value per share BDT 10/- (31st March, 2023: BDT 10/-)]

Basic earnings per share	17	(3.81)	(3.92)
Diluted earnings per share	17	(3.81)	(3.92)

This is the Statement of Profit and Loss referred to in our report of even date.

The above Statement of Profit and Loss should be read in conjunction with the accompanying notes.

For Binayak Dey & Co.

Firm Registration Number: 328896E

Chartered Accountants


 (Binayak Dey)

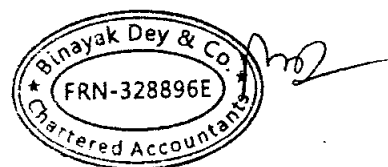
Kolkata: 23rd May, 2024



 B E Bajoria
 Director

SIMPLEX BANGLADESH PRIVATE LIMITED
Cash flow Statement for the year ended 31st March, 2024

	Amount in BDT	
	Year ended 31st March, 2024	Year ended 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/ (Loss) before Tax	(1,525,460)	(1,569,324)
Adjustments for:		
Depreciation and Amortisation expense	8,115,041	8,115,041
Finance Costs	-	-
Interest Income	(6,827,906)	(6,827,906)
	<u>1,287,135</u>	<u>1,287,135</u>
Operating Profit before Working Capital Changes	(238,325)	(282,189)
Adjustments for:		
Trade and Other Payables	209,735	263,799
Trade and Other Receivables	-	-
Inventories	-	-
	<u>209,735</u>	<u>263,799</u>
Cash generated from operations	(28,590)	(18,390)
Taxes paid (net of refunds)	-	-
Net Cash inflow from Operating Activities	(28,590)	(18,390)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Intercompany Loans Given	-	-
Finance Costs	-	-
Net Cash outflow from Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Finance Costs	-	-
Net Cash inflow/(outflow) from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(28,590)	(18,390)
Cash and Cash Equivalents at the beginning of the Year	111,797	130,187
Cash and Cash Equivalents at the end of the Year	83,207	111,797
		(0)
Notes:	31.03.2024	31.03.2023
1 Cash and cash equivalents comprise:		
Cash on hand	353	353
Balances with banks on current accounts	82,854	129,834
	<u>83,207</u>	<u>130,187</u>



SIMPLEX BANGLADESH PRIVATE LIMITED
Notes to the Financial Statements

Note 1: Significant accounting policies

BASIS OF PREPERATION OF FINANCIAL STATEMENTS.

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended 31 March 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act. These financial statements are the first financial statements of the entity under Ind AS. Refer note 30 for an explanation of how the transition from previous GAAP to Ind AS has affected the entity's financial position, financial performance and cash flows.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of project and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- Certain financial assets and liabilities that is measured at fair value;

SEGMENT REPORTING

There is no reportable segment available since the enterprise is engaged in construction business only and is geographically located in a single place.

TRANSACTIONS IN FOREIGN CURRENCIES

i) Functional and presentation currency – Item reported in the Financial statements are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements of the company are presented in Bangladesh Taka (BDT) which is being functional and presentation currency of the company.

ii) Transactions and balances - Foreign currency transactions are re-stated into the functional currency at the reporting date using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in Foreign currencies at year end exchange rates are generally recognised as profit or loss in the profit & loss statement.

They are deferred in equity if they are attributable to part of the net investment in a foreign operation. A monetary item for which settlement is neither planned nor likely to occur in the foreseeable future is considered as a part of the entity's net investment in that foreign operations.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss under finance cost. All other foreign exchange gains and losses (including notional) are presented in the statements of profit & loss on a net basis within other gains/ (losses).

Non monetary items that are measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value was determined. Translation differences of assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

REVENUE RECOGNITION

Contract Revenue is recognised under 'percentage-of-completion method'. When the outcome of a construction contract can be estimated reliably contract revenue and contract costs associated with the construction contracts are recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Variations in contract work, claims and incentive payments are included in contract revenue to the extent that may have been agreed with the customer and are capable of being reliably measured.

The stage of completion is measured by reference to the contract costs incurred up to the end of the reporting period as a percentage of total estimated costs for each contract. Costs incurred in the year in connection with future activity on a contract are excluded from contract costs in determining the stage of completion.

(e) Other income

Interest: Interest income is generally recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends - Dividend are recognised in profit or loss only when the right to receive payment is established with a probability with the economic benefits associated with the dividend will flow to the entity, and the amount of the dividend can be measured reliably.



Borrowing Cost

Borrowing cost includes interest, amortisation of ancillary costs in connection with arrangement of borrowings and exchange differences arising from Foreign currency borrowings to the extent adjustable to interest cost. Effective interest rate amortisation is also included in the borrowing costs where applicable.

Borrowing cost attributable to the acquisition of qualifying assets (i.e. the assets with necessarily take subsequent period of time to get ready for their intended use) are added to the cost upto the date when such assets are ready for their intended use.

FIXED ASSETS**Tangible Assets**

Property, Plant & Equipment are stated at cost, net off accumulated depreciation / amortisation and accumulation impairment losses if any. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use. Subsequent expenditure related to an item of Fixed assets both tangible/ intangible are added to its book value only if they increase the future benefits from the existing assets beyond its previous assessed standard of performance.

DEPRECIATION & AMORTISATION

Fixed assets are stated at cost less accumulated depreciation and impairment. Depreciation is calculated on straight line basis to write

Particulars

Plant and equipment

10%

PROVISION AND CONTINGENT LIABILITIES

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources or there is a present obligation, reliable estimate of the amount of which cannot be made. Where there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote, no provision or disclosure for contingent liability is made.

CLAIMS AND COUNTER CLAIMS

Claims and Counter claims (related to customers), including those under arbitration are accounted for on their final disposal. Other contract related claims are recognised when there is reasonable certainty has to their recoverability.

EARNING PER SHARE

Basic earnings per share is calculated by dividing net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit or loss for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, if any, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

TAXATION

Current Income tax for current and prior periods is provided at the amount expected to be paid to or recovered from the Tax Authority using applicable tax rates and tax laws on the Balance sheet date.

INVENTORY

Raw material and stores, work in progress and traded goods are stated at the lower of cost and net realisable value. Cost of inventories comprise all cost of purchase and other cost incurred in bringing them to their present location and condition. The cost, in general, is determined under FIRST IN FIRST OUT METHOD.

Contract cost incurred related to future activity of the contract are recognised as an asset provided it is probable that they will be recovered during the contract period. Such costs represent the amount due from customer and are often classified as contract work in-progress.

FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement

The Company recognizes a financial Instrument in its Balance Sheet when it becomes party to the contractual provisions of the instrument. All financial assets and liabilities are recognized initially at fair value, except that do not contain a significant financing component are measured at transaction price.

Subsequent measurement

For subsequent measurement, the Company classifies a financial asset and liabilities in accordance with the below criteria:

- i. The Company's business model for managing the financial asset and
- ii. The contractual cash flow characteristics of the financial asset and Liabilities.



Derecognition of financial asset:

The Company derecognises a financial asset when the contractual rights to cash flows from the financial asset expires or the Company transfers its contractual rights to receive cash flows of the financial asset and has substantially transferred all the risks and rewards of ownership of the financial asset.

Derecognition of financial liability

The Company derecognises a financial liability when the obligation under the liability is discharged or cancelled or expires.

CASH AND CASH EQUIVALENTS

Cash and cash Equivalent includes cash-on-hand, deposits held at call with Financial Institutions, other short term highly liquid investments with original maturities of less than three months or less that are readily convertible to cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are shown within borrowings in the current liabilities in the Balance Sheet.



SIMPLEX BANGLADESH PRIVATE LIMITED
Notes to the Financial Statements

Note 2: Property, plant and equipment

Amount in BDT

	Plant and Equipment	Total
Year ended 31st March 2023		
Gross carrying amount		
Opening Gross carrying amount	81,150,405	81,150,405
Additions during the year	-	-
Disposals during the year	-	-
Other Adjustments during the year	-	-
Closing gross carrying amount	81,150,405	81,150,405
Accumulated Depreciation		
Opening accumulated depreciation	50,719,005	50,719,005
Depreciation charge during the year	8,115,041	8,115,041
Disposals during the year	-	-
Other Adjustments during the year	-	-
Closing accumulated depreciation	58,834,046	58,834,046
Closing Net carrying amount	22,316,359	22,316,359
Year ended 31 March 2024		
Gross carrying amount		
Opening Gross carrying amount	81,150,405	81,150,405
Additions during the Year	-	-
Disposals during the year	-	-
Other Adjustments during the year	-	-
Closing gross carrying amount	81,150,405	81,150,405
Accumulated Depreciation		
Opening accumulated depreciation	58,834,046	58,834,046
Depreciation charge during the year	8,115,041	8,115,041
Disposals during the year	-	-
Other Adjustments during the year	-	-
Closing accumulated depreciation	66,949,087	66,949,087
Closing Net carrying amount	14,201,318	14,201,318



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 3 : Cash and cash equivalents

	Amount in BDT	
	As at 31st March, 2024	As at 31st March, 2023
Cash and Cash Equivalents		
Balances with Banks		
-in current accounts	82,854	111,444
Cash on hand	353	353
Total	83,207	111,797

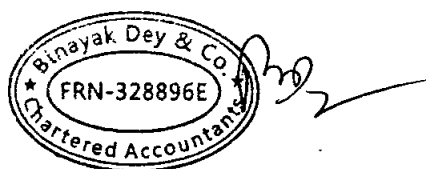


SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 4 : Current Loans

	Amount in BDT	
	As at 31st March, 2024	As at 31st March, 2023
Unsecured, considered good		
Loans to Related parties		
Ultimate Holding Company (Refer note 19)	62,071,875	62,071,875
Total	62,071,875	62,071,875



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 5 : Other Current Financial Assets

	Amount in BDT	
	As at 31st March, 2024	As at 31st March, 2023
Unsecured, considered good		
Accrued Interest on Deposits - Rs. 41,27,19-	33,372,855	26,544,949
Total	33,372,855	26,544,949



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 7(a): Share capital and other equity

Authorised share capital

	Number of Share	Amount in BDT Amount
Ordinary Shares of BDT 10 each		
As at 1 April 2023	1,000,000	10,000,000
Increase during the year	-	-
As at 31 March 2024	1,000,000	10,000,000

(i) Movements in equity share capital

	Number of Share	Amount
Issued, Subscribed and Paid-up:		
As at 1 April 2022	400,000	4,000,000
Increase during the year	-	-
As at 31 March 2023	400,000	4,000,000
Increase during the year	-	-
As at 31 March 2024	400,000	4,000,000

(ii) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares of BDT 10/- each. Each shareholder is eligible for one vote per share held.

(iii) Details of Equity Shares held by shareholders holding more than 5% of the aggregate shares in the Company

Details of shareholder	As at 31st March, 2024	As at 31st March, 2023
(1) Simplex Middle East Limited	380,000	380,000
	95.00%	95.00%
(2) Navana Interlinks Limited	20,000	20,000
	5.00%	5.00%



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 7(b): Reserves and Surplus

	Amount in BDT	
	As at 31st March, 2024	As at 31st March, 2023
Retained Earnings		
Balance at the beginning of the year	97,020,437	98,589,760
Net profit/ (Loss) for the period	(1,525,460)	(1,569,324)
Balance at the end of the year	95,494,977	97,020,437



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 8(a) : Trade Payables

Amount in BDT

	As at 31st March, 2024	As at 31st March, 2023
Outstanding dues to others	473,579	384,746
Total	473,579	384,746



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 8(b): Other current financial liabilities

Amount in BDT

	As at 31st March, 2024	As at 31st March, 2023
Simplex Infrastructures Limited	292,418	171,516
Total	292,418	171,516



SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 9 : Current tax liabilities

Amount in BDT

	As at 31st March, 2024	As at 31st March, 2023
Provision for Income Tax (Net of Advance Tax 726,901)	9,468,031	9,468,031
Total	9,468,031	9,468,031



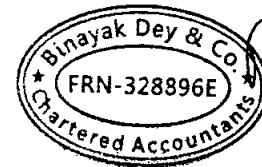
SIMPLEX BANGLADESH PRIVATE LIMITED

Notes to the Financial Statements

Note 10 : Other current liabilities

Amount in BDT

	As at 31st March, 2024	As at 31st March, 2023
Statutory Dues (TDS, etc)	250	250
Total	250	250



SIMPLEX BANGLADESH PRIVATE LIMITED
Notes to the Financial Statements

Note 11 : Other Income

Amount in BDT

	Year ended 31st March, 2024	Year ended 31st March, 2023
Interest Income on deposit with Bank and Others	6,827,906	6,827,906
Total	6,827,906	6,827,906

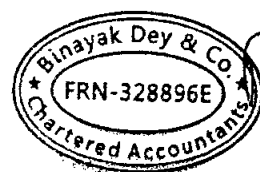


SIMPLEX BANGLADESH PRIVATE LIMITED
Notes to the Financial Statements

Note 13 : Depreciation and Amortisation Expenses

Amount in BDT

	Year ended 31st March, 2024	Year ended 31st March, 2023
Depreciation	8,115,041	8,115,041
Total	8,115,041	8,115,041



SIMPLEX BANGLADESH PRIVATE LIMITED**Notes to the Financial Statements**

17 Computation of Earnings per Equity Share (Basic and Diluted)	2023-2024	2022-2023
(I) Basic		
(a) (i) Number of Equity Shares at the beginning of the year	400,000	400,000
(ii) Number of Equity Shares at the end of the year	400,000	400,000
(iii) Weighted average number of Equity Shares outstanding during the year	400,000	400,000
(iv) Face Value of each Equity Share (In BDT)	10/-	10/-
(b) Amount of Profit after tax attributable to Equity Shareholders		
Profit for the year	(1,525,460)	(1,569,324)
(c) Basic Earnings per Equity Share [(b)/(a)(iii)]	(3.81)	(3.92)
(II) Diluted		
(a) Dilutive Potential Equity Shares	-	-
(b) Diluted Earnings per Equity Share [Same as (I)(c) above]	(3.81)	(3.92)



SIMPLEX BANGLADESH PRIVATE LIMITED
Notes to the Financial Statements

Amount in BDT

Note 18 : Related Party Disclosures pursuant to IND AS 24 prescribed under the Act.

Names of Related Parties

Relationship

With whom transactions were carried out during the year etc :

Simplex Middle East Limited
Simplex Infrastructures Limited

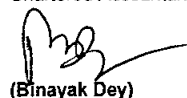
Holding Company
Ultimate Holding Company

Name and Relationship	Transactions during the year		Balance outstanding at the year end			
	Interest Income	Reimbursement / (Refund) of Expenses	Financial Assets - Current Loans	Other Financial Assets -Interest Receivable	Other current financial liabilities	Share Capital
Simplex Infrastructures Limited	6,827,906	120,902	62,071,875	33,372,855	292,418	-
	6,827,906	171,516	62,071,875	26,544,949	171,516	-
Simplex Middle East Limited	-	-	-	-	-	3,800,000
	-	-	-	-	-	3,800,000
Total	6,827,906	120,902	62,071,875	33,372,855	-	3,800,000
	6,827,906	171,516	62,071,875	26,544,949	-	3,800,000

Figures in italics pertain to previous year

19. Previous year's figures have been rearranged / regrouped where necessary.

For Binayak Dey & Co.
Firm Registration Number: 328896E
Chartered Accountants

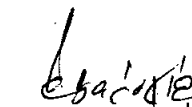

(Binayak Dey)

Proprietor

Membership Number: 062177

Kolkata: 23rd May, 2024




B L Bajoria
Director