

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

PAN	AAFCG0523L		
Name	GALATRIX DEVELOPERS PRIVATE LIMITED		
Address	7Th Floor, Room No. 7 And 8 , Poddar Court, Gate No. 4 , 18 Rabindra Sarani , Dalhousie , Kolkata , 32-West Bengal , 91-India , 700001		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	743357761211022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		39,54,100
	Book Profit under MAT, where applicable	2	39,41,088
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	10,28,066
	Interest and Fee Payable	5	18,492
	Total tax, interest and Fee payable	6	10,46,558
	Taxes Paid	7	11,00,666
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 54,110	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by PHANINDRA MAHATO in the capacity of Director having PAN ABLPM6858L from IP address 110.225.19.125 on 21-Oct-2022

DSC Sl. No. & Issuer 2957889 & 90413652241609CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAFCG0523L067433577612110225B008B238812F9DB002C0132ABA41A9CA6B58C24

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**GALATRIX DEVELOPERS PRIVATE LIMITED**

Assessment Year - 2022-2023

Accounting Year - 2021-2022

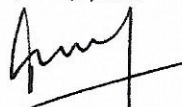
**COMPUTATION OF INCOME**

Particulars	Amount (Rs.)	Amount (Rs.)
Net Profit as per Profit & (Loss) Account	62,22,300	
Less : Share in Profit of Partnership Firm	22,81,212	
Less : Short Term Capital Gain	6,27,828	
		<u>33,13,260</u>
Add: Depreciation as per P/L A/c		1,36,591
		<u>34,49,851</u>
Less: Depreciation as per Income Tax		1,23,584
<b>Taxable Income (A) :</b>		<u><b>33,26,267</b></u>
<b>Short Term Capital Gain :</b>		
Full value of Consideration	3,01,00,000	
Cost of Acquisition	2,94,72,172	
<b>Short Term Capital Gain (B) :</b>		<u><b>6,27,828</b></u>
<b>Total Taxable Income (A + B)</b>		<u><b>39,54,095</b></u>
<b>Income Tax @ 25%</b>		9,88,524
Add: 4% Health & Education Cess		39,541
		<u><b>10,28,065</b></u>
<b>Less: Advance Tax Paid on :</b>		
07/12/2021	9,00,000	
14/03/2022	2,00,000	
		<u><b>11,00,000</b></u>
<b>Less: TDS :</b>		666
<b>Income Tax Refundable</b>		<u><b>72,601</b></u>
<b>Income Tax Refundable Rounded off</b>		<u><b>72,600</b></u>

**COMPUTATION OF INCOME U/S 115JB**

Net Profit as per Profit & (Loss) Account	62,22,300
Less : Share in Profit of Partnership Firm	22,81,212
Book Profit :	<u><b>39,41,088</b></u>
Income Tax u/s 115JB @ 15%	5,91,163
Add: 4% Health & Education Cess	23,647
	<u><b>6,14,810</b></u>

For Galatrix Developers (P) Ltd.



(Director)

DIN :00413906

# GALATRIX DEVELOPERS PRIVATE LIMITED

Balance Sheet as at 31st March, 2022

PARTICULARS	NOTES	In ₹ (Thousand)	
		As at 31st March 2022	As at 31st March 2021
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholders' Funds</b>			
Share Capital	2	12,600	12,600
Reserves and Surplus	3	48,684	43,461
<b>Non-Current Liabilities</b>			
Deferred Tax Liabilities		93	96
<b>Current Liabilities</b>			
Other Current Liabilities	4	11,587	13,335
<b>Total</b>		<b>72,964</b>	<b>69,492</b>
<b><u>ASSETS</u></b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment and Intangible Assets	5	1,019	1,155
<b>Current Assets</b>			
Current Investments	6		
Inventories	7	30,072	53,913
Cash and Cash Equivalents	8	6,317	13,322
Other Current Assets	9	5,554	829
<b>Total</b>		<b>72,964</b>	<b>69,492</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		


The accompanying notes are an integral part of these financial statements

As Per Our report of even date

**For M/S. I.D.GUPTA & CO.**

Chartered Accountants

Firm Reg No.: 333018E

  
(I.D.GUPTA)

Proprietor


M.No.: 051135

Place-Kolkata

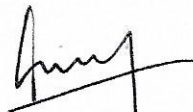
Date : 22.08.2022



For and on behalf of the Board of Directors

  
(P. Mahato)  
Director

DIN :00413977

  
(S.S Gaur)  
Director

DIN :00413906

# GALATRIX DEVELOPERS PRIVATE LIMITED

## Statement of Profit and Loss for the year ended 31st March, 2022

PARTICULARS	NOTES	In ₹ (Thousand)	
		Year ended 31st March 2022	Year ended 31st March 2021
<b>INCOME</b>			
Revenue from Operations	10	11,254	30,151
Share in Profit / (Loss) of Partnership Firm	11	2,281	(7,925)
Other Income	12	668	577
<b>Total Income</b>		<b>14,203</b>	<b>22,803</b>
<b>EXPENSES</b>			
Project Expenditures	13	-	1,220
Changes in Inventories	14	7,005	17,526
Employee Benefits Expenses	15	742	1,169
Depreciation		136	137
Other Expenses	16	98	532
<b>Total Expenses</b>		<b>7,981</b>	<b>20,584</b>
<b>Profit / (Loss) before exceptional and extra ordinary items &amp; tax.</b>		<b>6,222</b>	<b>2,219</b>
<b>Profit / (Loss) before Tax</b>		<b>6,222</b>	<b>2,219</b>
<b>Tax Expense</b>			
Current Tax		1,028	2,820
Income Tax on Earlier Years		(26)	131
Deferred Tax		(3)	2
<b>Profit / (Loss) after Tax</b>		<b>5,223</b>	<b>(734)</b>
<b>Profit / (Loss) for the Year</b>		<b>5,223</b>	<b>(734)</b>
<b>Earnings Per Share</b>			
Basic and Diluted		4.15	(0.58)
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	1		

The accompanying notes are an integral part of these financial statements

As Per Our report of even date

For M/S. I.D.GUPTA & CO.

Chartered Accountants

Firm Reg No.: 333018E

  
(I.D.GUPTA)

Proprietor

M.No.: 051135

Place-Kolkata

Date : 22.08.2022



For and on behalf of the Board of Directors

  
(P. Mahato)  
Director  
DIN :00413977

  
(S.S Gaur)  
Director  
DIN :00413906

**GALATRIX DEVELOPERS PRIVATE LIMITED****Cash Flow Statement For the year ended 31st March, 2022**

In ₹ (Thousand)

Particulats	2021-2022	2020-2021
<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit / (Loss) before tax and extraordinary items	6,222	2,219
<i>Adjusted for :</i>		
Depreciation	136	137
Short Term Capital Gain	(628)	(434)
Share in Profit of Partnership Firm	(2,281)	7,925
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>3,449</b>	<b>9,847</b>
<i>Adjusted for :</i>		
Trade and Others Receivable	(29,729)	0
Inventories	7,005	17,660
Trade Payables and Others Liabilities	(1,748)	(12,343)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(21,023)</b>	<b>15,164</b>
Direct Taxes Paid / Adjusted	(1,002)	(2,564)
<b>Net Cash from Operating Activities (A)</b>	<b>(22,025)</b>	<b>12,600</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Short Term Capital Gain	628	434
Share in Profit of Partnership Firm	2,281	(7,925)
Net Changes in Investments	23,841	(6,309)
<b>Net Cash from Investing Activities (B)</b>	<b>26,750</b>	<b>(13,800)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Net Cash used in Financing Activities (C)	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>4,725</b>	<b>(1,200)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>829</b>	<b>2,029</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>5,554</b>	<b>829</b>
1. Proceeds from long term and other borrowings are shown net of repayment		
2. Cash & Cash Equivalents Represent Cash & Bank Balances only		

As Per Our report of even date

**For M/S. I.D.GUPTA & CO.**

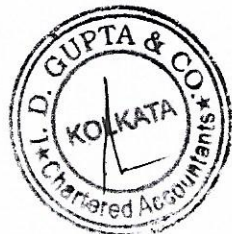
Chartered Accountants

Firm Reg. No : 333018E

**I.D.GUPTA**

(Proprietor)

Membership No. : 051135



For and on behalf of the Board of Directors

**(P.Mahato)****Director****DIN :00413977****(S.S.Gaur)****Director****DIN :00413906**

Place : Kolkata

Date : 22.08.2022

# GALATRIX DEVELOPERS PRIVATE LIMITED

## Notes to the Financial Statements for the year ended 31<sup>st</sup> March, 2022

### 1. Significant Accounting Policies

#### 1.1 **Basis for preparation of accounts.**

These Financial Statements have been prepared to comply with the Generally Accepted Accounting Principles in India including the Accounting Standards notified under the relevant provision of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the revised Schedule III to the Companies Act, 2013 based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

The company follows the accrual basis of accounting except stated otherwise.

#### 1.2 **Revenue Recognition & Expenditure.**

The Company recognizes the Revenue and Expenditure on accrual basis.

#### 1.3 **Inventories**

Inventories are valued at Lower of Cost or Net Realizable Value, whichever is lower and Certified by the Management.

#### 1.4 **Investments**

Long term Investments are stated at cost. Investment that are intended to be held for more than one year from the date on which such investments are made, are classified as Non Current Investments, rest is classified as Current Investments.

#### 1.5 **Segment Reporting**

The company's only business activity during the year falls under a single segment i.e., "Real Estate" and as such additional disclosure required under Accounting Standard - 17 "Segment Reporting" is not applicable.

#### 1.6 **Property, Plant & Equipment and Intangible Assets**

Cost of Property, Plant & Equipment comprises of purchase price, duties, levies etc. if directly attributable to bringing the assets to its working condition for its intended use.

The Depreciation for the year has been charged on the basis of the useful life of Property, Plant & Equipment as per Schedule II of the Companies Act, 2013 on Straight Line Method.

#### 1.7 **Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognised when the Company has a present obligation as a result of a past event. It is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. There is no contingent liability.



Contingent assets are neither recognised nor disclosed in the financial statements.

Contingent Liabilities has not been provided for an amount of Rs. 4.87 Lakhs in respect of CSR activities for the F.Y. 2021-22.

**1.8 Employees Benefit.**

No liability in respect of retirement benefits has been provided for, since the same is accounted for on cash basis.

**1.9 Deferred Tax**

Deferred Tax is recognized/ adjusted due to timing difference in accordance with Accounting Standard-22 as issued by the Institute of Chartered Accountants of India.

**1.10 Related Party Disclosures**

**A) Key Management Personnel**

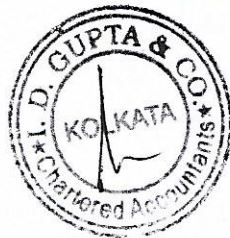
- i) Mr. Shyam Sunder Gaur
- ii) Mr. Phanindra Mahato
- iii) Mr. Arun Abhishek Gaur
- iv) Mr. Aditya Gaur
- v) Mr. Devraj Mahato

**B) Other Related Parties (Enterprise owned or significantly influenced by key management personnel)**

- i) Gomti Builders
- ii) Housing Development & Maintenance Corporation

**D) Transactions with Related Parties**

Relationship	Nature of Transaction	₹ in Thousand)	
		2021-22	2020-21
<b>Other Related Parties (Common Directors/Partner)</b>			
Gomti Builders	Investment made in Partnership Firm as Capital/ (Capital Withdrawal)	(17,000)	(15,000)
	Share in Profit / (Loss)	8,661	(2,130)
Housing Development & Maintenance Corporation	Investment made in Partnership Firm as Capital	8,250	12,000
	Share in Profit / (Loss)	(6,380)	(5,795)



## II) Closing Balance of Related Parties

(₹ in Thousand)

Relationship	Nature of Transaction	2021-22	2020-21
<b>Other Related Parties (Common Directors/Partners)</b>			
Gomti Builders	Balance in Capital Account in Partnership Firm	13,517	21,856
Housing Development & Maintenance Corporation	Balance in Capital Account in Partnership Firm	8,075	6,205

### 1.11 Cash and cash equivalents.

Cash comprises of cash & Bank Balances.

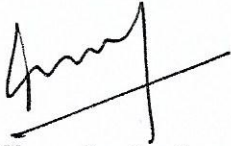
### 1.12 Audit Fees

The Audit fee is Rs. 12,500/- for the Financial Year 2021-22 (P.Y. Rs. 12,500/-)

1.13 Previous year figures have been regrouped / rearranged as and where necessary.

For and on behalf of the Board of Directors

  
**Phanindra Mahato**  
Director  
DIN: 00413977

  
**Shyam Sunder Gaur**  
Director  
DIN: 00413906

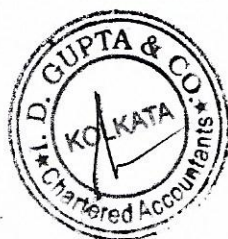




# GALATRIX DEVELOPERS PRIVATE LIMITED

Notes to accounts forming part of Balance Sheet as at 31st March, 2022

	As at 31.03.2022		As at 31.03.2021	
<b>2 Share Capital</b>			In ₹ (Thousand)	
<b>2.1 Authorised:</b>			<b>As at 31.03.2021</b>	
4,000,000 (P.Y. 4,000,000) Equity Shares of Rs. 10/-each	40,000		40,000	
<b>2.2 Issued, Subscribed &amp; Paid up:</b>			<b>As at 31.03.2021</b>	
1,260,000 (P.Y. 1,260,000) Equity Shares of Rs. 10/-each	12,600		12,600	
<b>2.3 Reconciliation of number of shares</b>	<b>As at 31.03.2022</b>		<b>As at 31.03.2021</b>	
<b>Equity Shares</b>	No of shares	Amount (Rs)	No of shares	Amount (Rs)
Equity Shares as at the beginning of the year	12,60,000	12,600	12,60,000	12,600
Addition during the year	-	-	-	-
<b>Balance at the end of the year</b>	<b>12,60,000</b>	<b>12,600</b>	<b>12,60,000</b>	<b>12,600</b>
<b>2.4 Equity Shares held by Promoters</b>			<b>As at 31.03.2022</b>	
<b>Promoter's Name:</b>	No of shares	% of total shares	% Change during the year	
Shyam Sunder Gaur	6,30,000	50%	0.00%	
Phanindra Mahato	6,30,000	50%	0.00%	
			<b>As at 31.03.2021</b>	
<b>Promoter's Name:</b>	No of shares	% of total shares	% Change during the year	
Shyam Sunder Gaur	6,30,000	50%	0.00%	
Phanindra Mahato	6,30,000	50%	0.00%	
<b>2.5 Details of equity shares held by shareholders</b>	<b>As at 31.03.2022</b>		<b>As at 31.03.2021</b>	
<b>holding more than 5% Shares of the aggregate shares in the Company.</b>	No of shares	% of Holding	No of shares	% of Holding
Shyam Sunder Gaur	6,30,000	50%	6,30,000	50%
Phanindra Mahato	6,30,000	50%	6,30,000	50%
<b>3 Reserves and Surplus</b>	<b>As at 31.03.2022</b>		<b>As at 31.03.2021</b>	
Surplus in Profit & (Loss) Statement				
Opening Balance	43,461		44,195	
Add : Net Profit / (Loss) for the year	5,223		(734)	
	<b>48,684</b>		<b>43,461</b>	
<b>4 Other Current Liabilities</b>	<b>As at 31.03.2022</b>		<b>As at 31.03.2021</b>	
Advances From Customers	10,157		11,354	
Liabilities for Expenses	74		217	
Statutory Dues	2		3	
Other Liabilities	1,354		1,761	
	<b>11,587</b>		<b>13,335</b>	



## GALATRIX DEVELOPERS PRIVATE LIMITED

### 5 Property, Plant & Equipment and Intangible Assets

In ₹ (Thousand)

Assets	Gross Block			Depreciation			Net Block	
	As at 01-04-2021	Additions during the year	As at 31-03-2022	Upto 31-03-2021	For the Year	As at 31-03-2022	W.D.V as at 31/03/2022	W.D.V as at 31/03/2021
Machinery	1,697	-	1,697	555	134	689	1,008	1,141
Furniture & Fixture	23	-	23	10	2	12	11	14
<b>Total</b>	<b>1,720</b>	<b>-</b>	<b>1,720</b>	<b>565</b>	<b>136</b>	<b>701</b>	<b>1,019</b>	<b>1,155</b>
<b>Previous Year</b>	<b>1,720</b>	<b>-</b>	<b>1,720</b>	<b>428</b>	<b>137</b>	<b>565</b>	<b>1,155</b>	



# GALATRIX DEVELOPERS PRIVATE LIMITED

Notes to accounts forming part of Balance Sheet as at 31st March, 2022

		In ₹ (Thousand)
<b>6 <u>Current Investments</u></b>	<b><u>As at 31.03.2022</u></b>	<b><u>As at 31.03.2021</u></b>
<b>Investments in Mutual Fund (Quoted) :</b>		
<b>Magnum Ultra Short Duration Fund of SBI (Growth Fund)</b>	7,915	25,287
1637.040 Units having N.A.V of Rs.4845.6509 each. (P.Y.5470.819 Units having N.A.V of Rs.4677.8203 each.)		
<b>Magnum Low Duration Fund of SBI (Growth Fund)</b>	565	565
247.063 Units having N.A.V of Rs.2847.1255 each. (P.Y.247.063 Units having N.A.V of Rs.2750.3914 each.)		
<b>Investment in Partnership Firm :</b>		
Gomti Builders	13,517	21,856
Housing Development & Maintenance Corporation	8,075	6,205
	<b><u>30,072</u></b>	<b><u>53,913</u></b>
<b>7 <u>Inventories (At lower of cost or net realisable value)</u></b>	<b><u>As at 31.03.2022</u></b>	<b><u>As at 31.03.2021</u></b>
Completed Constructions	6,317	13,322
	<b><u>6,317</u></b>	<b><u>13,322</u></b>
<b>8 <u>Cash &amp; Cash Equivalent</u></b>	<b><u>As at 31.03.2022</u></b>	<b><u>As at 31.03.2021</u></b>
<b>Cash in Hand</b>	68	59
( As Certified by the Management)		
<b>Bank Balances :</b>		
With Scheduled Banks in Current Account	334	386
With Scheduled Banks in Sweep in FD Account	5,152	384
	<b><u>5,554</u></b>	<b><u>829</u></b>
<b>9 <u>Other Current Assets</u></b>	<b><u>As at 31.03.2022</u></b>	<b><u>As at 31.03.2021</u></b>
Advances against Land	29,000	-
Advances to Suppliers	657	-
Income Tax Refundable (Asst.Year 2021-22)	273	273
Income Tax Refundable (Asst.Year 2022-23)	72	-
	<b><u>30,002</u></b>	<b><u>273</u></b>



# GALATRIX DEVELOPERS PRIVATE LIMITED

Notes to accounts forming part of Statement of Profit & Loss for the year ended 31st March, 2022

	Year ended 31st March 2022	Year ended 31st March 2021
In ₹ (Thousand)		
<b>10 Revenue from Operations</b>		
Sales	11,254	30,151
	<b>11,254</b>	<b>30,151</b>
<b>11 Share in Profit / (Loss) of Partnership Firm</b>		
Share in Profit / (Loss) of Partnership Firm		
Gomti Builders	8,661	(2,130)
Housing Development & Maintenance Corporation	(6,380)	(5,795)
	<b>2,281</b>	<b>(7,925)</b>
<b>12 Other Income</b>		
Short Term Capital Gain From Mutual Fund	628	434
Misc. Income	40	143
	<b>668</b>	<b>577</b>
<b>13 Project Expenditures</b>	<u>Year ended 31st March 2022</u>	<u>Year ended 31st March 2021</u>
Consumption of Materials :		
Opening Stock	-	134
Add : Purchases	-	-
	-	134
Less : Closing Stock	-	-
	-	-
	-	134
Direct Expenses	-	1,086
	-	<b>1,220</b>
<b>14 Changes in Inventories</b>		
Completed Constructions :		
Closing Stock	6,317	13,322
Opening Stock	13,322	30,848
Net (Increase)/Decrease in Stock	<b>7,005</b>	<b>17,526</b>



# GALATRIX DEVELOPERS PRIVATE LIMITED

Notes to accounts forming part of Statement of Profit & Loss for the year ended 31st March, 2022

In ₹ (Thousand)

## 15 Employee Benefits Expenses

	Year ended 31st March 2022	Year ended 31st March 2021
Salary	682	1,063
Employer's Contribution to EPF & ESI	60	106
	<u>742</u>	<u>1,169</u>

## 16 Other Expenses

	Year ended 31st March 2022	Year ended 31st March 2021
Service Charges	6	5
Printing & Stationery	-	0
Professional Tax	3	3
Rates & Taxes	2	6
Filing Fees	4	3
<b>Payment to Auditors:</b>		
Audit Fees	13	13
Professional Fee	29	28
Misc. Exps.	41	28
Contribution to P.M.N.Relief Fund (C.S.R)	-	446
	<u>98</u>	<u>532</u>



**GALATRIX DEVELOPERS PVT. LTD.**

**Notes to the Financial Statements for the year ended 31st March, 2022**

**17. Title deeds of immovable Property not held in name of the Company**

Nil

**18. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017**

The company has not revalued its Property, Plant and Equipment.

**19. Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:**

The company has not granted any loan or Advances in the nature of loans to the promoters, directors, KMPs and related parties.

**20. Capital Work In Progress (CWIP)**

Nil

**21. Intangible assets under development:**

Nil

**22. Details of Benami Property held**

Nil

**23. Where the Company has borrowings from banks or financial institutions on the basis of current assets**

Nil

**24. Willful Defaulter**

Nil

**25. Relationship with Struck off Companies**

Nil



**26. Registration of charges or satisfaction with Registrar of Companies**

Nil

**27. Compliance with number of layers of companies**

Not Applicable

**28. Compliance with approved Scheme(s) of Arrangements**

Nil

**29. Utilization of Borrowed funds and share premium:**

Nil

**30. Financial Ratios**

Ratio Analysis

Ratio	Numerator	Denominator	31st March 2022	31st March 2021	% of variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	6.21	5.12	21.16%	-
Debt Equity Ratio	Debt	Shareholders' Equity	0.00	0.00	0.00%	-
Debt Service Coverage	Earning available for Debts Service	Debt Service	0.00	0.00	0.00%	-
Return on Equity	Net profit after Tax-Pref. Div. if any	Average Shareholder Equity	8.90	-1.30	784.09%	The Company incurred Profit than previous year
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	0.71	0.85	-15.70%	-
Trade receivables turnover	Net Credit Sales	Average Account Receivable	0.00	0.00	0.00%	-
Trade payables turnover	Net Credit Purchases	Average Trade Payables	0.00	318.67	-100.00%	Due to decrease in project expenditure
Net Capital Turnover Ratio	Net Sales	Working Capital	0.19	0.55	-65.99%	Due to decrease in revenue and increase in working capital
Net Profit Ratio	Net Profit	Net Sales	46.41	-2.44	2005.67%	Due to increase in Profit than previous year
Return on capital employed	Earning before Int. & Taxes	Capital Employed	10.15	3.96	156.45%	Due to increase in profit
Return on investment	Earnings	Investments + Fixed Deposits	8.37	-13.59	161.61%	Due to increase in return on investment.




### 31. Earnings Per Share

Particulars	Year ended 31 <sup>st</sup> March 2022	Year ended 31 <sup>st</sup> March 2021
Net Profit / (Loss) after Tax as per Profit & Loss A/c attributable to Equity Shareholders	52,23,457	(7,34,358)
Weighted Average Number of Equity Shares	12,60,000	12,60,000
Basic & Diluted Earnings Per Share	4.15	(0.58)
Face Value per Equity Share	10	10

### 32. Corporate Social Responsibility (CSR)


As per Section 135 of the Companies Act, 2013, a CSR committee has been formed by the Company. The Company was required to spend Rs. 4.87 Lakhs on CSR activities during F.Y. 2021-22 for which provision has not been made but the company has spent the same by depositing it in the Prime Minister's National Relief Fund in May 2022.

As per our report of even date  
For M/s. I.D. GUPTA & CO.  
Chartered Accountants  
Firm Reg. No: 333018E

  
**I.D. GUPTA**  
(Proprietor)  
Membership No: 051135



For and on behalf of the Board of Directors

  
**P. Mahato**  
Director  
DIN: 00413977

  
**S.S. Gaur**  
Director  
DIN: 00413906

Place: Kolkata  
Date: 22/08/2022