

JHUNJHUNU COMMERCE PRIVATE LIMITED

**ANNUAL REPORT FOR THE YEAR
ENDED 31ST MARCH, 2024**



Date :

NOTICE

Notice is hereby given that the Annual General Meeting of the shareholders of the Company be convened and held at the Registered office of the Company at 22, Strand Road, Kolkata - 700001 on Monday, the 30th Day of September, 2024 at 11:30 A.M. to transact the following Business:-

Ordinary Business

1. To receive, consider and adopt the audited Balance Sheet of the Company as at 31st March, 2024 and the Statement of Profit and Loss for the year ended on that date and the reports of the Auditors and Directors thereon.
2. To consider Appointment of M/s Das & Prasad as Statutory Auditor of the Company from this Annual General Meeting to the sixth ensuing Annual General Meeting.
3. Any other Business as may deem necessary.

Registered Office:

22, Strand Road, Kolkata - 700001

By order of the Board

Dated: The 8th Day of August, 2024

Sudarshan Saraogi

Director

DIN: 01149829

NOTE:- A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member of the company. A proxy in order to be effective must be lodged at the registered office of the company at least 48 hours before the time of the meeting. Proxies submitted on behalf of corporate members, societies etc., must be supported by appropriate resolutions/authority, as applicable.



Date :

To the Shareholders,

Your Directors have pleasure in presenting the Annual Report together with the Audited Financial Statement of the Company for the financial year ended 31st March 2024.

FINANCIAL RESULTS

The Financial Results of the Company for the year under review are summarized below:

	(Rs. In Hundred)	(Rs. In Hundred)
Particulars	2023-2024	2022-2023
Turnover / Gross Income	2,835.86	17,037.58
Profit before Finance Cost & Depreciation	87,359.08	93,057.07
Finance Cost	23,031.66	11087.70
Gross Profit	64,327.42	
Provision for Depreciation	64,867.14	NIL
Net Profit Before Tax	(539.72)	81,987.07
Provision for Tax	9,522.59	15,498.37
Net Profit After Tax	(11,288.95)	66,488.70
Balance of Profit brought forward	2,15,207.23	1,62,016.28
Proposed Dividend on Equity Shares	NIL	NIL
Tax on proposed Dividend	NIL	NIL
Transfer to Statutory RBI Reserve	NIL	13,297.74
Surplus carried to Balance Sheet	2,03,918.28	2,15,207.23

DIVIDEND

The Company has not declared dividend this year, your Directors regret their inability to recommend any dividend for the year ended 31st March 2024.

TRANSFER TO RESERVES

The Company does not propose to transfer any amount to its Reserves.

STATE OF COMPANY'S AFFAIRS, BUSINESS PERFORMANCE AND FUTURE OUTLOOK

Similar business operations as previous financial year were carried on by the Company in the financial year under review. Your directors are hopeful that the performance of the Company will improve in the coming years. In future the Company is planning to explore new opportunities in the market and expand its business prospects.

CHANGE IN NATURE OF BUSINESS, IF ANY

There is no change in the nature of business of the Company during the year under review.



Date :

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY AFTER THE BALANCE SHEET DATE

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

MEETINGS OF THE BOARD OF DIRECTORS

During the year under review the Board of Directors of the Company met 7 (seven) times on 5th June 2023, 31st August 2023, 28th November 2023, 22nd December 2023, 20th January, 2024, 22nd January 2024, 11th March, 2024 Proper notices were given and the proceedings were properly recorded and signed in the Minutes Book. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

COMMITTEES OF THE BOARD

The provisions of Sections 135, 177 & 178 of the Companies Act, 2013 relating to formulation of the CSR Committee, Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee of the Board are not applicable to the Company. Hence, no details are being provided.

DIRECTORS

The Board of Directors is duly constituted in compliance with provisions of section 149 of the Companies Act 2013. There was change in composition of the Directors during the current financial year.

Sl. No	Name	DIN	Designation	Nature	Date
1	SAURABH SARAOGI	01572950	Director	Appointment	22.12.2023
2	SUDARSHAN SARAOGI	01149829	Director	Appointment	20.01.2024
3.	ARUN KUMAR SUREKA	08317531	Director	Resignation	22.01.2024
4.	BISWAJIT PAUL	07827611	Director	Resignation	22.01.2024

CAPITAL STRUCTURE

There was no change in the capital structure of the Company during the Financial Year ended 31st March, 2024.



DEPOSITS

Date :

The Company has not invited or accepted deposits from the public covered under Section 73 of the Companies Act, 2013 and The Companies (Acceptance of Deposits) Rules, 2016.

EXTRACT OF ANNUAL RETURN

The Company is not required to prepare Annual Return in form MGT 9 for the current year.

LOAN, GUARANTEES AND INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 for the Financial Year ended March 31, 2024 is annexed to this Report as an Annexure-II in the prescribed Form AOC- 2 and forms part of this Report.

There were no materially significant related party transactions with the Company's Promoters, Directors, Management or their relatives, except to the extent as disclosed in the Notes to the Accounts, which could have had a potential conflict with the interests of the Company.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The Company have two Associate Companies namely Eco Infra Estate Pvt Ltd (CIN: U70102WB2014PTC199935) whose 31.8774% shares held by the Company & Eco-Source Exim Private Limited (CIN: U17291WB2013PTC195246) whose 33.7671% shares held by the Company.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

There are adequate internal control procedures commensurate with the size of the company and nature of its business. The management has put in place effective internal control systems to provide reasonable assurance for safeguarding assets and their usage, maintenance of proper accounting records and adequacy & reliability of the information used for carrying on business operations.

The Company has taken adequate steps to ensure proper authorization of financial transactions and to prevent possibilities of frauds or other irregularities.

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There are no significant or material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.



Date :

PARTICULARS OF EMPLOYEES

None of the employees of the Company is in receipt of remuneration exceeding the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

STATUTORY AUDITORS& AUDITORS' REPORT

M/s DAS & PRASAD, Chartered Accountants (Firm Registration No. 0303054E) have been appointed as statutory auditors of the Company by the board of directors at the Board Meeting held on 17th June 2024 for a period of 1 year, no ratification required. In this connection, the Company has received certificate pursuant to Section 139(1) of the Companies Act, 2013 stating that their appointment, if made, at the ensuing Annual General Meeting will be within the limits prescribed under the Companies Act 2013.

The Auditors' Report to the shareholders for the year under review does not contain any qualification. The Notes on Financial Statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(3)(c) and 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, the Directors hereby confirm that: -

- (a) in the preparation of the annual accounts for the year ended 31st March, 2024, the applicable accounting standards, have been followed and there are no material departures from the same;
- (b) the Directors have selected such accounting policies and applied them consistently and made judgments 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 the end of the financial year and of the profit of the Company for that period;
- (c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and
- (d) The Directors have prepared the annual accounts of the Company on a 'going concern' basis.
- (e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

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

(a) Conservation of Energy

(i)	the steps taken or impact on conservation of energy	The Company has no activity relating to conservation of energy,
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Date :

(ii)	the steps taken by the company for utilizing alternate sources of energy	details of which are required to be furnished in this report as per the provision of Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2016. However, the Company is making every possible effort to conserve the use of power. No Capital investment was made during the year.
(iii)	the capital investment on energy conservation equipment	

(b) Technology Absorption

(i)	the efforts made towards technology absorption	The Company has no activity which requires technology absorption, details of which are required to be furnished in this report as per the provision of Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2016. No Import was made during the 3 (Three) Financial Year ended March 31, 2024. Further to note that, no expenditure was incurred on Research and Development.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	

Date :

(c) Foreign Exchange Earnings and Outgo

Particulars	March 31, 2024	March 31, 2023
Foreign Exchange Earnings	-	-
Foreign Exchange Outgo	-	-

ACKNOWLEDGMENT

Your directors wish to place on record their sincere appreciation for the valuable support received from the Company's bankers, financial institutions, central and state government authorities, clients, consultants, suppliers and members of the Company and look forward to a greater measure of the same in the coming years.

For and on behalf of the Board of Director

Jhunjhunu Commerce Pvt. Ltd.

Jhunjhunu Commerce Pvt. Ltd.

Director

Director

Sudarshan Saraogi
Director
(DIN-01149829)

Saurabh Saraogi
Director
(DIN- 01572950)



Date :

Annexure- II

FORM AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and
Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered by the company with
related parties referred to in sub section (1) of section 188 of the Companies Act, 2013
including certain arm's length transaction under third proviso is given below:

1. Details of contracts or arrangements or transactions not at Arm's length basis:

Sl. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	NIL
ii)	Nature of contracts/arrangements/transaction	NIL
iii)	Duration of the contracts/arrangements /transaction	NIL
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
v)	Justification for entering into such contracts or arrangements or transactions	NIL
vi)	Date of approval by the Board	NIL
vii)	Amount paid as advances, if any	NIL
viii)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. Details of contracts or arrangements or transactions at Arm's length basis:

Sl. No.	Particulars	Details	Details	Details	Details
i)	Name (s) of the related party	Mr.Arun Kumar Sureka	Ecoline Exim Pvt Ltd	Mrs.Chanda Devi Saraogi	S L Commercial Pvt Ltd
ii)	Nature of Relationship	Key Managerial Personnel	Enterprises owned/ influenced by Key Managerial Personnel or their relatives	Relatives of Key Managerial Personnel's	Enterprises owned/ influenced by Key Managerial Personnel or their relatives
iii)	Nature of contracts / arrangements / transaction	Director Remuneration	Rent Received	Loan Repayment received	Advance Taken

Date :

iv)	Duration of the contracts/ arrangements / transaction	Undefined	Undefined	Undefined	Undefined
v)	Salient terms of the contracts or arrangements or transaction	The same has been carried out at arm's length and salary has been paid	The same has been carried out at arm's length and Rent has been recieved	The same has been carried out at arm's length and Loan repaid	The same has been carried out at arm's length and Advance amount has been taken
vi)	Justification for entering such contracts or arrangements or transactions	Employed in the company	Property has been given for rent	The company has paid the loan taken form the party	Advance money taken by the company
vii)	Date of approval by the Board	5 th June 2023	5 th June 2023	5 th June 2023	5 th June 2023
viii)	Amount incurred during the year (Rs. In Hundred)	4,111.04	96,000.00	16,050.00	5,000.00

Sl. No.	Particulars	Details	Details	Details
i)	Name (s) of the related party	S L Commercial Pvt Ltd	Ecoline Exim Pvt Ltd	Eco Infra Estate Pvt. Ltd
ii)	Nature of Relationship	Enterprises owned/ influenced by Key Managerial Personnel or their relatives	Enterprises owned/ influenced by Key Managerial Personnel or their relatives	Associate Company
iii)	Nature of contracts / arrangements / transaction	Advance Taken repaid	Security Deposit Received	Investment in Associate Company
iv)	Duration of the contracts/ arrangements / transaction	Undefined	Undefined	Undefined



Date :

v)	Salient terms of the contracts or arrangements or transaction	The same has been carried out at arm's length and Advance amount has been repaid	The same has been carried out at arm's length	The same has been carried out at arm's length
vi)	Justification for entering such contracts or arrangements or transactions	Advance money repaid by the company	Property has been given for rent and security deposit has been received against the property	The Company has made investment in his associate company
vii)	Date of approval by the Board	5 th June 2023	5 th June 2023	5 th June 2023
viii)	Amount incurred during the year (Rs. In Hundred)	5,000.00	70,000.00	1,90,000.00

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF JHUNJHUNU COMMERCE PRIVATE LIMITED
Report on the Audit of the Standalone Financial Statements**

Opinion

We have audited the accompanying standalone financial statements of Jhunjhunu Commerce Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and a summary of the 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and the loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone 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.

Information Other than the Standalone 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the standalone 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 and Those Charged With Governance for the Standalone Financial Statement

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, and financial performance of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of

appropriate accounting policies; making judgements 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Board of Directors 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 are responsible for overseeing the Company's financial reporting process.

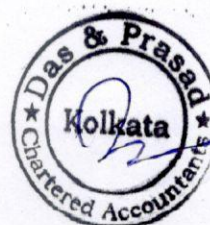
Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



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

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.

Report on Other Legal and Regulatory Requirements

This being a small company as per the provisions of Companies Act, 2013, the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to it.

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 relevant 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) This being a private company having turnover less than fifty crores and borrowings less than twenty-five crores, so as per MCA's notification dated 13th June 2017 clause (i) of sub-section (3) of section 14 relating to reporting of adequacy of Internal Financial Controls is not applicable.

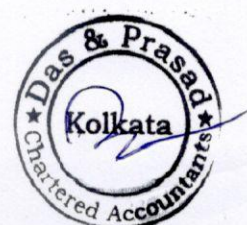
g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanation given to us, the Company has not paid any remuneration to its directors during the year.

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, as amended in our opinion and to the best of our information and according to the explanations given to us:

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

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



iv) (a) The Management has represented that, to the best of its knowledge and belief, 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 belief, 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 the audit procedures 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

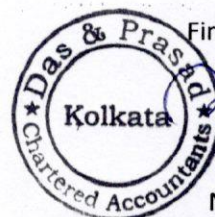
v) The Company has not declared or paid any dividend during the year, therefore compliance of the provision under section 123 of the Companies Act, 2013 is not applicable.

vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For Das & Prasad
Chartered Accountants

Firm's Registration 303054E



Sweta Shah
Partner

Membership No. 067564
UDIN- 24067564BKAPQH5014

Place: Kolkata

Date: 08-08-2024

JHUNJHUNU COMMERCE PRIVATE LIMITED

22, STRAND ROAD KOLKATA - 700001

(CIN: U51909WB1995PTC069237)

Standalone Balance Sheet as at 31.03.2024

(₹ in Hundreds)

Particulars	Note No.	Balance as at 31.03.2024	Balance as at 31.03.2023
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2	83,605.00	83,605.00
(b) Reserves and Surplus	3	10,06,978.94	10,18,267.89
Non Current Liabilities			
(a) Other Non Current Liabilities	4	70,000.00	5,000.00
Current liabilities			
(a) Trade Payables	5	556.00	240.00
(b) Short Term Borrowings	6	5,10,750.19	1,53,000.00
(c) Other Current Liabilities	7	20,618.78	8,510.00
(d) Short Term Provision	8	1,226.64	13,332.33
TOTAL		16,93,735.56	12,81,955.22
II. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	6,17,944.85	6,82,811.99
(b) Non Current Investments	10	8,01,231.96	4,77,080.45
(c) Long term Loans & Advances	11	21,000.00	39,570.00
Current assets			
(a) Current Investments	12	1,98,553.30	-
(b) Inventories	13	-	33,746.33
(c) Trade Receivables	14	-	11,246.14
(d) Cash and Cash Equivalents	15	44,151.63	14,638.59
(e) Other Current Assets	16	10,853.82	22,861.73
TOTAL		16,93,735.56	12,81,955.22

Significant Accounting Policies
Notes on Financial Statements
As per our report of even date
For DAS & PRASAD

Chartered Accountants
Firm Reg. No.: 303054E

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For and on behalf of the board of directors

SWETA SHAH
Partner
Membership No. 067564

Place: Kolkata
Date: 08th August, 2024



Jhunjhunu Commerce Pvt. Ltd.

Jhunjhunu Commerce Pvt. Ltd.

Director

Director

SUDARSHAN SARAOGI
DIRECTOR
(DIN :01149829)

SAURABH SARAOGI
DIRECTOR
(DIN :01572950)

JHUNJHUNU COMMERCE PRIVATE LIMITED
22, STRAND ROAD KOLKATA - 700001
(CIN: U51909WB1995PTC069237)

Statement of Standalone Profit and Loss for the year ended 31.03.2024

(₹ in Hundreds)

Particulars		Refer Note No.	For the year ended 31.03.2024	For the year ended 31.03.2023
I.	Revenue from operations	17	2,835.86	17,037.58
II.	Other income	18	1,05,265.22	96,546.83
III.	Total Revenue (I + II)		1,08,101.08	1,13,584.41
IV.	<u>Expenses:</u>			
	Purchase of Stock -in-trade	19	-	27,907.08
	Changes in inventories of finished goods	20	-	(17,664.95)
	work-in-progress and Stock-in-Trade	21	23,031.66	11,087.70
	Finance Cost	9	64,867.14	-
	Depreciation	22	5,212.48	6,752.87
	Employee benefits expense	23	15,529.52	3,514.63
	Other expenses			
	Total expenses		1,08,640.80	31,597.34
V	Profit before exceptional and extraordinary items and tax		(539.72)	81,987.07
VI	<u>Extraordinary Items</u>			
	(1)Contingent Provision against Standard Assets/Doubtful Asset		1,226.64	-
VII	Profit before tax		(1,766.36)	81,987.07
VIII	<u>Tax expense:</u>			
	(1) Current tax		9,519.99	13,332.33
	(2) Income Tax for earlier years		2.60	2,166.04
	(3) Deffered Tax		-	-
	Net Current Tax		9,522.59	15,498.37
IX	Profit (Loss) for the period (V - VI)		(11,288.95)	66,488.70
X	<u>Earnings per equity share:</u>			
	(1) Basic	24	(1.35)	7.95
	(2) Diluted	24	(1.35)	7.95

Significant Accounting Policies
Notes on Financial Statements
As per our report on even date
For **DAS & PRASAD**

Chartered Accountants
Firm Reg. No.: 303054E

1
2 to 44

For and on behalf of the board of directors

SWETA SHAH
Partner
Membership No. 067564



Place: Kolkata
Date: 08th August, 2024



Jhunihunu Commerce Pvt. Ltd.

Jhunihunu Commerce Pvt. Ltd.

Director

Director

SUDARSHAN SARAOGI **SAURABH SARAOGI**
DIRECTOR **DIRECTOR**
(DIN :01149829) (DIN :01572950)

COMPANY OVERVIEW

JHUNJHUNU COMMERCE PRIVATE LIMITED (hereinafter referred to as "The Company") [CIN -U51909WB1995PTC069237] is a company registered in India primarily engaged in the business of Renting of Property.

1 SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of accounting and preparation of financial statements

- (a) The financial statements are prepared in accordance with the historical cost convention and the accrual basis of accounting.
- (b) These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under section 133 of the companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.
- (c) 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 services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

1.2 USE OF ESTIMATES

The preparation of financial statement in conformity with GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include computation of percentage of completion which requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended, provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post sales customer support and the useful lives of fixed tangible assets and intangible assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statement in the period in which changes are made, if material, their effects are disclosed in the notes to the financial statements.

1.3 Revenue Recognition

Sale of Goods & Services

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods and services.

Interest Income

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

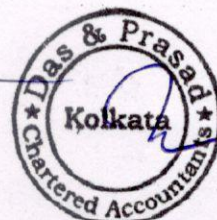
1.4 Reviewing of Debtors

Management is following the practice of reviewing each and every debt at the end of the year and fully writes off those debts which are irrecoverable or doubtful of recovery.

1.5 Investment

Long term investments are stated at cost. However, provision if required is made to recognize any permanent diminution in the value of investment.

Current Investments are stated at lower of cost or fair value.



Significant Accounting Policies

1.6 Property, Plant & Equipment

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

1.7 Depreciation and Amortization

Tangible Assets

Depreciation on Tangible fixed assets is provided to the extent of depreciable amount on Written Down Method (WDV). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The Management estimates the useful lives for other Tangible Assets are as follows:-

Type of Asset	Life
Land and Building	30 Years

* Based on technical evaluation, the Management believes that the useful lives as given above best represent the period over which the Management expects to use the assets. Hence the useful lives for these asset is different from the useful lives as prescribed under Part C of Schedule II of Companies Act 2013."

Intangible Assets

Amortization on Intangible assets is provided as prescribed in AS-26, "Intangible Assets" as set out in section 133 of the Act read with relevant rules as set out in schedule II to the Act.

1.8 Taxes on Income

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.9 Earnings per Share (EPS)

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

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.

1.10 Provisions, Contingent Assets and Liabilities

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

A Contingent Asset is not recognized in the Accounts.



JHUNJHUNU COMMERCE PRIVATE LIMITED

(CIN: U51909WB1995PTC069237)

Significant Accounting Policies

1.11 Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognized in the profit & loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and is accordingly reversed in the profit & loss account.

1.12 Borrowing Costs

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to interest costs and are shown as "Applicable Net Gain/Loss in Foreign Currency Transactions and Translations" (under "Finance Costs").

Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalised for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

Other Borrowing costs are recognised as expense in the period in which they are incurred.

1.13 Inventory

Inventories are valued at lower of cost and net realisable value in case of Finished Goods & at Cost in case of Raw Material. Cost of inventories comprises material cost on FIFO basis, labour and manufacturing overheads incurred in bringing the inventories to their present location and condition.

1.14 Employee Benefits

Defined Contribution Plan:

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related service.

Defined Benefit Plan:

The liability in respect of defined benefit plans and other post-employment benefits is recognised on the basis of valuation report of an Actuary. Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the Profit and loss Statement.

1.15 Foreign Currency Transactions

The financial statements of the Company are presented in Indian rupees (₹), which is the functional currency of the Company and the presentation currency for the financial statements.

In preparing the financial statements, transactions in currencies other than the Company's functional currency are recorded at the rates of exchange prevailing on the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are re-translated at the rates prevailing at the end of the reporting period.

Loans in foreign currency for financing the fixed assets are converted at the prevailing exchange rate on the transaction dates. Liabilities payable in foreign currencies on the date of Balance Sheet are restated and all exchange rate differences arising from such restatement are adjusted with the fixed asset.



JHUNJHUNU COMMERCE PRIVATE LIMITED
(CIN: U51909WB1995PTC069237)
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(₹ in Hundreds)

Share Capital	As at 31st March 2024		As at 31st March 2023	
	Number	₹	Number	₹
Share Capital				
Authorized	17,10,000	1,71,000.00	17,10,000	1,71,000.00
17,10,000(P.Y. 17,10,000) Eq. Shares of Rs 10/- each	17,10,000	1,71,000.00	17,10,000	1,71,000.00
Total				
Issued, Subscribed & Paid up	8,36,050	83,605.00	8,36,050	83,605.00
8,36,050(P.Y. 8,36,050) Eq. Shares of Rs 10/- each	8,36,050	83,605.00	8,36,050	83,605.00
Total				

(₹ in Hundreds)

a) Reconciliation of the Equity shares outstanding at the beginning & end of reporting period	As at 31st March 2024		As at 31st March 2023	
	Number	₹	Number	₹
Particulars				
Shares outstanding at the beginning of the year	8,36,050	83,605.00	8,36,050	83,605.00
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	8,36,050	83,605.00	8,36,050	83,605.00

- b) **Terms attached to equity shares**
The company has only one class of shares having par value of Rs.10/- per share. Eachholder of the equity shares is entitled to one vote per share.

c) Details of Shareholders holding more than 5% equity shares	As at 31st March 2024		As at 31st March 2023	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
Superite Commosales LLP	3,46,300	41.42	3,46,300	41.42
Rosemount Sales LLP	3,47,450	41.56	3,47,450	41.56
Gunjal Saraogi	3,050	0.36	3,050	0.36
BinoyKumar Saraogi Huf	12,000	1.44	12,000	1.44
Sudarshan Saraogi HUF	34,750	4.16	34,750	4.16
SharadhaSaraogi	36,400	4.35	36,400	4.35
Saurabh Saraogi	56,100	6.71	56,100	6.71
	7,49,850	89.69	7,49,850	89.69

d) Details of Promoters holding Shares at the end of the Financial Year	As at 31st March, 2024			As at 31st March, 2023		
	No. of Shares	% of Holding	% Changes	No. of Shares	% of Holding	% Changes
Superite Commosales LLP	3,46,300	41.42	-	3,46,300	41.42	-
Rosemount Sales LLP	3,47,450	41.56	-	3,47,450	41.56	-
Gunjal Saraogi	3,050	0.36	-	3,050	0.36	-
BinoyKumar Saraogi Huf	12,000	1.44	-	12,000	1.44	-
Sudarshan Saraogi HUF	34,750	4.16	-	34,750	4.16	-
SharadhaSaraogi	36,400	4.35	-	36,400	4.35	-
Saurabh Saraogi	56,100	6.71	-	56,100	6.71	-
	8,36,050.00	100.00	-	8,36,050.00	100.00	-

- e) No shares are reserved for issue under options and contracts/commitments for the sale of shares/divestment
- f) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date: NIL
- g) No securities have been issued that are convertible into equity or preference shares of the company. Hence no such terms of the securities exist.
- h) No equity share call money is unpaid by directors, board members or otherwise.
- i) No equity shares have been forfeited during the Financial year ending 31/03/2024

3 Reserve and Surplus	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Securities Premium	7,49,175.00	7,49,175.00
	Opening balance	-	-
	Add: Securities premium credited on share issue	7,49,175.00	7,49,175.00
	Closing balance		
	Other Reserve		
	Statutory Reserve as required by RBI	53,885.66	40,587.92
	Opening Balance	-	13,297.74
	Add: During the year	53,885.66	53,885.66
	Closing Balance		
	Surplus in the statement of Profit & Loss Account	2,15,207.23	1,62,016.28
	Opening balance	(11,288.95)	66,488.70
	Add: Net Profit for the current year	2,03,918.28	2,28,504.97
		-	13,297.74
	Less: Statutory Reserve as required by RBI	2,03,918.28	2,15,207.23
	Total	10,06,978.94	10,18,267.89



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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

		(₹ in Hundreds)	
4 Other Non-current Liabilities	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Security Deposit	70,000.00	5,000.00
	Advances	-	-
	Total	70,000.00	5,000.00

		(₹ in Hundreds)	
5 Trade Payables	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Total outstanding dues of micro enterprises and small enterprises Micro & Small Enterprises	556.00	240.00
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Total	556.00	240.00

Note: The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.
The amount of principal and interest outstanding during the year is given below:

Particulars	(₹ in Hundreds)	
	As at 31st March, 2024	As at 31st March 2023
	₹	₹
Principal Amount Due and Remaining Unpaid	556.00	-
Interest Due on Above and The Unpaid Interest	-	-
Interest Paid	-	-
Payment Made Beyond the Appointed Day 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 years	556.00	-
Total	556.00	-

Particulars	Outstanding as on March 31, 2024 from due date of payment						Total
	Unbilled Due	Not Due	<1 Year	1-2 Years	2-3 Years	> 3 Years	
Total outstanding dues of micro enterprises and small enterprises	-	556.00	-	-	-	-	556.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-
Total	-	556.00	-	-	-	-	556.00

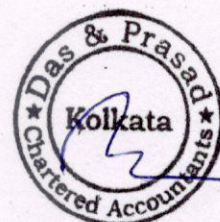
Particulars	Outstanding as on March 31, 2023 from due date of payment						Total
	Unbilled Due	Not Due	<1 Year	1-2 Years	2-3 Years	> 3 Years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	240.00	-	-	-	-	240.00
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-
Total	-	240.00	-	-	-	-	240.00

		(₹ in Hundreds)	
6 Short Term Borrowings	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	(a) Other Loans (Unsecured)	5,10,750.19	1,53,000.00
	Loan From Body Corporates	5,10,750.19	1,53,000.00
	Total	5,10,750.19	1,53,000.00

Note:- Loan From Body Corporates is bearing interest ranging from 7% to 9 % p.a. & is payable on demand

		(₹ in Hundreds)	
7 Other Current Liabilities	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Employee Benefit Expense Payable	336.65	379.50
	Interest Accrued & due	17,149.75	1,458.00
	Statutory Dues Payable	3,132.38	6,620.00
	Others	-	52.50
	Total	20,618.78	8,510.00

		(₹ in Hundreds)	
8 Short Term Provisions	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Others	-	13,332.33
	Provision for Tax	-	-
	Contingent Provision against:	84.00	-
	- Standard Assets	1,142.64	-
	- Doubtful Assets	-	-
	Total	1,226.64	13,332.33



JHUNJHUNU COMMERCE PRIVATE LIMITED

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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

Note 9: Property, Plant and Equipment and Intangible Assets

Particulars	Gross Block			Accumulated Depreciation		Net Block	
	Balance as at 1 April 2023	Balance as at 31 March 2024	Balance as at 31 March 2024	Balance as at 1 April 2023	Depreciation charge for the year	Balance as at 31 March 2024	Balance as at 31 March 2023
a Tangible Assets							
Factory Shed and Building	6,82,811.99	6,82,811.99	6,82,811.99	-	64,867.14	6,17,944.85	6,82,811.99
Total	6,82,811.99	6,82,811.99	6,82,811.99	-	64,867.14	6,17,944.85	6,82,811.99
Previous Year	6,82,811.99	6,82,811.99	6,82,811.99	-	-	6,82,811.99	6,82,811.99



JHUNJHUNU COMMERCE PRIVATE LIMITED
(CIN: U51909WB1995PTC069237)
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

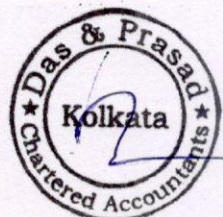
		(₹ in Hundreds)			
10 Non Current Investments	Particulars	Face Value(₹)	No. of units / shares	As at 31st March, 2024	As at 31st March 2023
				₹	₹
Investment in Mutual Funds(Quoted)(At cost)	Canara Robeco Flexi Cap Fund		924.98	2,449.88	-
	DSP Equity Opportunities Fund		683.98	3,149.84	-
	Franklin India Bluechip Fund		259.23	2,099.90	-
	Hdfc Flexi Cap Fund		253.27	3,774.81	-
	Hdfc Small Cap Fund		3,469.52	3,949.80	-
	ICICI Prudential Dividend Yield Equity Fund		6,307.58	2,449.88	-
	ICICI Prudential Focused Equity Fund		3,773.74	2,449.88	-
	Invesco India Small cap Fund		7,594.42	2,274.89	-
	Kotak Emerging Equity Fund		2,180.39	2,099.90	-
	Kotak Multicap Fund		17,160.75	2,449.88	-
	Nippon India Small Cap Fund		2,001.03	2,624.87	-
	Quant Active Fund		479.00	2,624.87	-
	Sbi Arbitrage Opportunities Fund		7,13,985.51	2,17,003.86	-
	Sbi Contra Fund		1,331.48	4,124.79	-
	Sbi Large & Midcap Fund		1,002.15	4,874.76	-
	Franklin Build India Fund		12,550.68	8,749.85	9,266.643
	Hdfc Ultra Short Term Fund		8,107.70	8,749.85	10,21,725.74
	SBI Small Cap Fund(SIP)		7,82,065.40	2,75,901.51	6,004.104
				10,36,996.49	1,30,000.00
					6,000.00
					1,41,750.00
Investment in Equity Instruments- Unquoted(At cost)					
Investment in Subsidiary Company					
	Eco Infra Estate Pvt. Ltd	10	-	-	16,04,500
Investment in Associate Company					
	Eco Infra Estate Pvt. Ltd	10	28,54,500	3,64,730.05	-
	Ecosource Exim Pvt. Ltd	10	16,05,964	1,60,600.40	1,60,600.40
			44,60,464.00	5,25,330.45	3,35,330.45
				8,01,231.96	4,77,080.45
Total					
				As at 31st March 2024	As at 31st March 2023
Aggregate Value of Quoted Investments				2,75,901.51	1,41,750.00
Aggregate Value of Unquoted Investments				5,25,330.45	3,35,330.45
Aggregate Market Value of Quoted Investments				2,93,519.82	1,45,290.11

		(₹ in Hundreds)	
11 Long Term Loans & Advances	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
Other loans and advances		21,000.00	39,570.00
	Loan to Others	21,000.00	39,570.00
Total			

11.1 Loans and advances (repayable on demand or without specifying any terms or period of repayment) to specified persons :

Type of Borrower	As at 31st March 2024		As at 31st March 2023	
	Amount outstanding	% of Total	Amount outstanding	% of Total
	(₹ in Hundred)		(₹ in Hundred)	
Promoters	-	-	-	-
Directors	-	-	16,050.00	40.56%
Related Parties	-	-	-	-

		(₹ in Hundreds)			
12 Current Investments	Particulars	Face Value(₹)	No. of units / shares	As at 31st March, 2024	As at 31st March 2023
				₹	₹
Investment in Mutual Funds(Quoted)(At cost)	SilverBees		20,000.00	14,715.58	-
			20,000.00	14,715.58	-
Less:Provision for diminution in Investments				(171.58)	-
			20,000.00	14,544.00	-
Investment in Equity Instruments- (Quoted)(At cost)					
	3i INFOTECH LTD	10.00	1,000.00	324.00	-
	Ambuja Cements Ltd	2.00	1,400.00	6,061.86	-
	Bank of Baroda Ltd	2.00	1,000.00	2,740.54	-
	Bharat Forge Ltd.	2.00	200.00	2,269.99	-
	Borosil Renewables Ltd	1.00	1,400.00	7,707.92	-
	Craftsman Automation Ltd.	1.00	100.00	4,044.34	-
	HDFC Bank Ltd	1.00	1,000.00	15,303.09	-
	HIMADRI SPECIALITY CHEMICALS LTD	1.00	10.00	35.74	-
	Hindustan Aeronautics Ltd	5.00	200.00	6,115.64	-
	Hindustan Copper Ltd	5.00	1,000.00	2,679.94	-
	Infosys Ltd.	5.00	200.00	2,845.92	-
	ITC Ltd	1.00	899.00	4,052.87	-
	JIO Financial Services Ltd	10.00	2,950.00	7,594.60	-
	Larsen & Toubro Ltd	2.00	100.00	3,120.71	-
	Lupin Ltd	2.00	100.00	1,187.33	-
	MM Forgings Ltd	10.00	100.00	980.98	-
	National Aluminium Co. Ltd	5.00	7,000.00	9,603.73	-
	Pdillite Industries Ltd	1.00	350.00	9,432.18	-
	Pricol Ltd	1.00	500.00	1,890.64	-
	Punjab National Bank Ltd.	2.00	5,000.00	4,878.67	-
	Reliance Industries Ltd	10.00	550.00	14,181.43	-
	Reliance Power Ltd.	10.00	5,000.00	520.00	-
	ROLEX RINGS LTD	10.00	250.00	5,511.03	-
	Sansera Engineering Ltd.	2.00	500.00	4,791.82	-
	Shipping Corporation of India Land and Asset Ltd	10.00	3,250.00	-	-
	Shriram Pistons & Rings Ltd	10.00	300.00	4,804.68	-
	Shyam Metals & Energy Ltd	10.00	1,000.00	5,788.41	-
	SKF INDIA LTD	10.00	60.00	2,703.34	-
	Steel Authority of India Ltd.	10.00	1,000.00	1,285.28	-
	Sudarshan Chemical Industries Ltd	2.00	700.00	3,797.04	-
	TATA Consultancy Services Ltd	1.00	200.00	7,889.50	-
	TATA Motors Ltd	2.00	750.00	4,889.09	-
	TATA Power Co. Ltd.	1.00	3,300.00	11,003.67	-
	Tata Steel Ltd	1.00	7,000.00	8,349.37	-
	The Shipping Corporation of India Ltd.	10.00	3,250.00	2,890.88	-
	Vedanta Ltd	1.00	1,000.00	2,724.72	-
	YES Bank Ltd	2.00	68,500.00	13,960.34	-
			1,21,119.00	1,87,961.26	-
				(3,951.96)	-
	Less:Provision for diminution in Investments		1,21,119.00	1,84,009.30	-
Total				1,41,119.00	1,98,553.30



JHUNJHUNU COMMERCE PRIVATE LIMITED
(CIN: U51909WB1995PTC069237)
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

		(₹ in Hundreds)	
13 Inventories	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Stock-in-Trade(Valued at cost)	-	33,746.33
	Quoted Equity Shares	-	-
	Total	-	33,746.33

		(₹ in Hundreds)	
14 Trade Receivables	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	- Secured, considered good	-	11,246.14
	- Unsecured, considered good	-	-
	- Doubtful	-	-
	Less: Provision for doubtful trade receivables	-	-
	Total	-	11,246.14

		(₹ in Hundreds)					
a) Trade Receivables ageing schedule		Outstanding from due date of payment as on March 31, 2024					
Sl. No.	Particulars	Less Than 6 Months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
(i)	Undisputed Trade receivables – considered good	-	-	-	-	-	-
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	Total	-	-	-	-	-	-

		(₹ in Hundreds)					
		Outstanding from due date of payment as on March 31, 2023					
Sl. No.	Particulars	Less Than 6 Months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
(i)	Undisputed Trade receivables – considered good	11,233.95	-	12.19	-	-	11,246.14
(ii)	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii)	Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	Total	11,233.95	-	12.19	-	-	11,246.14

		(₹ in Hundreds)	
15 Cash and Cash Equivalents	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	a. Cash in hand (as certified)	10,675.01	10,927.01
	b. Balances with banks	33,476.62	3,711.57
	-in Current Account	44,151.63	14,638.59

		(₹ in Hundreds)	
16 Other Current Assets	Particulars	As at 31st March, 2024	As at 31st March 2023
		₹	₹
	Income Tax Refundable (net of provisions)	9,578.76	21,992.50
	Interest Accrued & due	1,142.64	858.36
	Prepaid Expenses	107.96	-
	Others	24.46	10.87
	Total	10,853.82	22,861.73



JHUNJHUNU COMMERCE PRIVATE LIMITED

(CIN: U51909WB1995PTC069237)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024**17 Revenue from Operations**

(₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Sales		
Sale of Shares	-	9,163.00
Operating Revenues from NBFC Activities		
Interest Received	2,835.86	7,874.58
Total	2,835.86	17,037.58

18 Other Income

(₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Factory Rent	96,000.00	96,000.00
Dividend Income	672.65	333.12
Interest on Income Tax Refund	298.71	-
LTCG/(LTCL) on Shares/MF	771.32	-
ST Profit/(Loss) on Shares/MF	7,522.54	213.72
Total	1,05,265.22	96,546.83

19 Purchase of Stock-in-trade

(₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Purchase of Shares	-	27,907.08
Total	-	27,907.08

20 Change in Inventories

(₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Inventories at the beginning of the year	33,746.33	16,081.38
Inventories at the end of the year	2,05,813.15	33,746.33
Less: Transfer to Investment	1,72,066.82	-
Total	-	(17,664.95)

(Refer Note 41 of Notes to Financial Statements)

21 Finance Cost

(₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Interest Expense	23,027.53	11,070.00
Bank Charges	4.13	17.70
Total	23,031.66	11,087.70



JHUNJHUNU COMMERCE PRIVATE LIMITED

(CIN: U51909WB1995PTC069237)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024**22 Employee Benefits Expense** (₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Salary & Bonus	5,212.48	6,439.62
Staff Welfare	-	313.25
Total	5,212.48	6,752.87

23 Other Expenses (₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
Accounting Charges	-	180.00
Administrative Expenses	-	224.30
Demat Charges	555.55	23.04
Professional Fees	1,894.50	1,781.00
Loss on conversion of Stock in Trade	3,872.26	-
Loss from sale of shares-Intraday	8.68	-
Provision of dimunition in Investments	4,123.54	-
Brokerage Charges	131.31	69.19
Conveyance Expenses	-	326.62
Filing fees	200.00	50.00
Rates and Taxes	2,954.18	2.08
Insurance Charges	247.04	355.00
Printing & Stationery	-	124.33
Trade License	21.50	21.50
Travelling Expenses	-	237.50
Payment to Auditor	400.00	120.00
Miscellaneous expenses	1,120.96	0.07
Total	15,529.52	3,514.63

23 (a) Payment to the Auditor (₹ in Hundreds)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
	₹	₹
a. as Statutory Audit Fees	400.00	120.00
Total	400.00	120.00



		(₹ in Hundreds)	
24 Earning per share (EPS)		For the year ended 31st March 2024	For the year ended 31st March 2023
Particulars			
Profit after tax	₹	(11,288.95)	66,488.70
Weighted average no. of equity shares outstanding during the year	Nos.	8,36,050.00	8,36,050.00
Nominal value of equity per share	₹	10.00	10.00
Basic earning per share (EPS)	₹	(1.35)	7.95
Diluted Earnings Per Share	₹	(1.35)	7.95

		(₹ in Hundreds)	
25 Contingent Liability		As at 31st March, 2024	As at 31st March, 2023
Particulars			
Contingent Liabilities not provided for in respect of :-			
(a) Provisions in compliance with NBFC norms			
-Standard Assets		84.00	-
-Doubtful Assets (0-3 years)		1,142.64	-
(b) Dispute in Regard to Income Tax			
- AY 2020-21		23,452.53	-
		24679.17	-

- 26 Segment Information:**
The Company is engaged in the business of investment in shares, mutual funds and derivatives income, loan given as NBFC. Hence there are no disclosures to be made under AS-17, other than those already provided in the financial statements.
- 27** The company has received any information from its suppliers regarding registration under "The Micro, Small and Medium Enterprises Development Act, 2006". Hence, the information required to be given in accordance with section 22 of the said act, is ascertainable. Hence, disclosed;
- a) No interest was paid by the company in terms of section 16 of MSMED Act during the period.
b) There was no interest for delay in making payment beyond appointed date.
c) There is not interest accrued and remaining unpaid beyond the appointed date.
d) No interest is remaining due and payable even in succeeding years, until such that when the interest dues as above are actually paid to Micro, Small and Medium
- 28 Details of Loans and Guarantees given covered under section 186(4) of the Companies Act, 2013:**
The Company has made investments in the shares of different companies and given loans to different parties which are general in nature. The loans given are interest bearing which are not lower than the prevailing yield of related government security close to the tenure of the respective loans. Further, the company has not given any guarantee or provided any security.
- 29** During the year the company has reviewed the status of Deferred Tax Assets/ Liabilities and in view of the uncertainty of the profit, the company has not provided any Deferred Tax Assets during the year ended 31st March 2024.
- 30** During the year there were no forex earnings or outgo (PY: Nil)
- 31** The Company does not have any Benami Property. Further there are no proceedings initiated or are pending against the Company for holding any Benami Property under the prohibition of Benami Property Transaction Act., 1988 and rules made there under.
- 32** The Company does not have transactions with any Struck off Company's during the year.
- 33** The Company has not traded or invested in Crypto Currency or virtual Currency during the financial year.
- 34** The Company has not advanced or loaned or invested funds to any other person(s) or entity(s) including foreign entities (intermediaries) with the understanding that the intermediaries shall:
- a. Directly or indirectly lend or invest in other persons or entities in any manner what so ever by or on behalf of the Company (ultimate beneficiaries); or
b. Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- 35** The Company has not received any fund from any person(s) or entity(s), including foreign entities (funding party) with understanding (whether recorded in writing or otherwise) that the Company will:
- a. Directly or indirectly lend or invest in other persons or entities identified in any manner what so ever by or on behalf of the funding party (ultimate beneficiaries); or
b. Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- 36** The Company has not done any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the Tax assessments under the Income Tax Act., 1961
- 37** The Company has not been declared as a willful defaulter by any Bank of Financial Institution or Government or any Government Authority.
- 38** The Company has not filed any scheme of arrangements in terms of Section 230 to 237 of the Company's Act., 2013 with any competent Authority.
- 39** Provisions relating to Corporate Social Responsibility Expenses is not applicable to the Company.
- 40** Compliance with number of layers of Company prescribed u/s 2(87) of the Act read with Companies (Restriction on number of layers) Rules 2017 ::

Name of the Company	CIN of the Company	Country of Incorporation	The relationship / extent of holding of the company in	% of Holding	Remarks
Eco-Source Exim Private Limited	U17291WB2013PTC195246	India	Associate	33.77%	
Eco-Infra Private Limited	U70102WB2014PTC199935	India	Subsidiary	99.998%	ceases w.e.f dated 09/08/2023
Eco-Infra Private Limited	U70102WB2014PTC199935	India	Associate	31.88%	w.e.f dated 10/08/2023

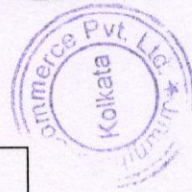


- 41** The company has converted listed equity shares and mutual fund held as Stock-in-trade to Investment at FMV as on dated 01/04/2023, and valued its Investment as at 31/03/2024 at cost or NRV, whichever is lower whereas the stock held as on 31/03/2023 remains unchanged



Note. 42 Additional disclosures relating to the requirement of revised Schedule III.

Particulars	Numerator	Denominator	For the Year ended on 31.03.2024	For the Year ended on 31.03.2023	% Change from last year	Reasons for from last year
a) Current Ratio (in times)	Current Assets	Current Liabilities	0.48	0.47	0.94%	
b) Debt-Equity Ratio (in times)	Total Debt	Shareholder's Equity	0.47	0.14	237.28%	Due to increase in debt
c) Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	0.15	0.50	-71.10%	Due to decrease in profit
d) Return on Equity Ratio (in %)	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	-1%	6%	-116.55%	Due to decrease in Total Income
e) Inventory turnover ratio (in times)	Cost of goods sold OR sales	Average inventory = (Opening + Closing balance / 2)	0.17	0.68	-75.42%	Low amount of sales made & increase of stock than the previous year
f) Trade Receivables turnover ratio	Net Credit Sales = Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables.	Average trade debtors = (Opening + Closing balance / 2)	0.50	1.54	-67.28%	Due low average trade receivable in the current year
g) Trade payables turnover ratio (in times)	Net Credit Purchases = Net credit purchases consist of gross credit purchases minus purchase return	Average Trade Payables	0.00	0.00	935.09%	Due to increase in purchase
h) Net capital turnover ratio (in times)	Net Sales = Net sales shall be calculated as total sales minus sales returns.	Working Capital = Working capital shall be calculated as current assets minus current liabilities.	-0.01	-0.18	-96.78%	Lower sales made during the year
i) Net profit ratio (in %)	Net profit shall be after tax	Net Sales = Net sales shall be calculated as total sales minus sales returns.	-3.98	3.90	-202.01%	Due to decrease in profit
j) Return on Capital employed (in %)	Earnings before Interest, Tax and Exceptional Items	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.01	0.07	-81.06%	Due to decrease in EBT
k) Return on investment (in %)	Profit on investment	Cost of Investments	0.0273	0.0015	1708.41%	Due to increase in investment



JHUNJHUNU COMMERCE PRIVATE LIMITED
(CIN: U51909WB1995PTC069237)

- Related Party Disclosures

43 (a) Name of the related party:
Relationship

I. Subsidiary Company

Eco Infra Estate Pvt. Ltd.(ceases w.e.f dated 09/08/2023)

II. Associate Company

Eco Infra Estate Pvt. Ltd.(w.e.f dated 10/08/2023)
Ecosource Exim Pvt. Ltd

III. Key Managerial Personnel

Mr. Sudarshan Saraogi (Director)(appointed w.e.f dated 20/01/2024)
Mr. Saurabh Saraogi (Director)(appointed w.e.f dated 22/12/2023)
Mr. Arun Kumar Sureka(ceases w.e.f dated 22/01/2024)
Mr. Biswajit Paul(ceases w.e.f dated 22/01/2024)

IV. Relatives of Key Managerial Personnel's

Mrs. Chanda Devi Saraogi

V. Enterprises owned/influenced by Key Managerial

S L Commercial Pvt Ltd
Ecoline Exim Pvt Ltd

(b) Transaction during the period: (₹ in Hundreds)

Sl. No.	Nature of Transaction	Associate Company		Key Managerial Personnel		Relatives of Key Managerial Personnel's		Enterprises owned/ influenced by Key Managerial Personnel or		Total	
		2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
1	Director Remuneration										
	Mr Arun Kumar Sureka	-	-	4,111.04	5,239.62	-	-	-	-	4,111.04	5,239.62
2	Rent Received										
	Ecoline Exim Pvt Ltd	-	-	-	-	-	-	96,000.00	96,000.00	96,000.00	96,000.00
3	Loan Repayment received										
	Mrs. Chanda Devi Saraogi	-	-	-	-	16,050.00	-	-	-	16,050.00	-
4	Advance Taken										
	S L Commercial Pvt Ltd	-	-	-	-	-	-	5,000.00	-	-	5,000.00
5	Advance Repaid										
	S L Commercial Pvt Ltd	-	-	-	-	-	-	5,000.00	-	5,000.00	-
6	Security Deposit Received										
	Ecoline Exim Pvt Ltd	-	-	-	-	-	-	70,000.00	-	70,000.00	-
7	Investment in Associate Company										
	Eco Infra Estate Pvt. Ltd	1,90,000.00	-	-	-	-	-	-	-	1,90,000.00	-
	Balance outstanding on account of										
1	Loan Given (including Interest)										
	Mrs. Chanda Devi Saraogi	-	-	-	-	16,050.00	-	-	-	-	16,050.00
2	Advance Taken										
	S L Commercial Pvt Ltd	-	-	-	-	-	-	5,000.00	-	-	5,000.00
3	Security Deposit Outstanding balance										
	Ecoline Exim Pvt Ltd	-	-	-	-	-	-	70,000.00	-	70,000.00	-
4	Outstanding Managerial Remuneration										
	Mr Arun Kumar Sureka	-	-	-	379.50	-	-	-	-	-	379.50

44 The Company has reworked, reclassified, regrouped, rearranged previous year's figures to confirm to the reporting period's classification(s), wherever necessary.

As per our report of even date attached

For DAS & PRASAD
Chartered Accountants
Firm Reg. No.: 303054E

SWETA SHAH
Partner
Membership No. 067564

Place: Kolkata
Date: 08th August, 2024



For and on behalf of the board of directors

Director

SUDARSHAN SARAOGI
DIRECTOR
(DIN :01149829)

Director

SAURABH SARAOGI
DIRECTOR
(DIN :01572950)

JHUNJHUNU COMMERCE PRIVATE LIMITED**22, STRAND ROAD KOLKATA - 700001****(CIN: U51909WB1995PTC069237)**

Schedule to Balance sheet of a non-deposit taking Non-Banking Financial Company [as required in terms of paragraph 19 of Master Direction -
Non-Banking Financial Company -Non-Systemically
Important Non-Deposit taking Company (Reserve Bank) Directions, 2016]

(₹ in Hundreds)

	Particulars	Amount Outstanding	Amount Overdue
(1)	Liabilities Side : Loans and advances availed by the NBFC inclusive of interest accrued thereon but not paid :		
	(a) Debentures : Secured : Unsecured (Other than falling within the meaning of public deposits)	Nil Nil	Nil Nil
	(b) Deferred Credits	Nil	Nil
	(c) Term Loans	Nil	Nil
	(d) Inter-corporate loans and borrowing	Nil	Nil
	(e) Commercial Paper	Nil	Nil
	(f) Other Loans	510750.19	Nil
	* Please see Note 1 below		
	Assets side		
(2)	Break-up of (1)(f) above (Outstanding public deposits inclusive of interest accrued thereon but not		
	(a) In the form of Unsecured debentures	Nil	Nil
	(b) In the form of partly secured debentures	Nil	Nil
	i.e. debentures where there is a shortfall in the value of security	Nil	Nil
	(c)Other public deposits	Nil	Nil
		Amount Outstanding	
(3)	Break-up of Loans and Advances including bills receivables [Other than those included in (4) below] :		
	(a) Secured	Nil	
	(b) Unsecured	21000.00	
(4)	Break up of Leased Assets and stock on hire and and other assets counting towards AFC activities :		
	(i) Lease assets including lease rentals under sundry debtors.		
	(a) Financial Lease	Nil	
	(b) Operating Lease	Nil	
	(ii) Stock on hire including hire charges under sundry debtors :		
	(a) Assets on hire	Nil	
	(b) Repossessed Assets	Nil	
	(iii) Other loans counting towards AFC activities		
	(a) Loans where assets have been repossessed	Nil	
	(b) Loans other than (a) above	Nil	
(5)	Break - up of Investments :		
	Current Investments :		
	1 Quoted :		
	(i) Shares : (a) Equity	184009.30	
	(b) Preference	Nil	
	(ii) Debentures and Bonds	Nil	
	(iii) Units of Mutual funds	14544.00	
	(iv) Government Securities	Nil	
	(v) Others	Nil	
	2 Unquoted :		
	(i) Shares : (a) Equity	Nil	
	(b) Preference	Nil	
	(ii) Debentures and Bonds	Nil	
	(iii) Units of Mutual funds	Nil	
	(iv) Government Securities	Nil	
	(v) Others	Nil	



JHUNJHUNU COMMERCE PRIVATE LIMITED

22, STRAND ROAD KOLKATA - 700001

(CIN: U51909WB1995PTC069237)

Schedule to Balance sheet of a non-deposit taking Non-Banking Financial Company [as required in terms of paragraph 19 of Master Direction -
Non-Banking Financial Company –Non-Systemically
Important Non-Deposit taking Company (Reserve Bank) Directions, 2016]

(₹ in Hundreds)

(€ in thousands)

Long Term Investments :		
1 Quoted :		
(i) Shares : (a) Equity		Nil
(b) Preference		Nil
(ii) Debentures and Bonds		Nil
(iii) Units of mutual funds		275901.51
(iv) Government Securities		Nil
(v) Others		Nil
2 Unquoted :		
(i) Shares : (a) Equity		525330.45
(b) Preference		Nil
(ii) Debentures and Bonds		Nil
(iii) Units of Mutual funds		Nil
(iv) Government Securities		Nil
(v) Others – Private Equity Funds		Nil

(6)	Borrower group-wise classification of assets financed as in (3) and (4) above Please see Note 2 below			
		Amount net of provisions		
		Secured	Unsecured	Total
1. Related Parties				
(a) Subsidiaries	-	-	-	-
(b) Companies in the same group	-	-	-	-
(c) Other related parties	-	-	-	-
2. Other than related parties	-		20916.00	20916.00
Total	-		20916.00	20916.00

(7) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted) :		
Please see note 3 below		
Category	Market Value / Break up or fair value or NAV	Book Value (Net of Provisions)
1. Related Parties		
(a) Subsidiaries	-	-
(b) Companies in the same group	-	525330.45
(c) Other related parties	-	-
2. Other than related parties		
Quoted Shares (Net of Diminution)	184009.30	184009.30
UnQuoted Shares	-	525330.45
Units of Mutual Funds	308063.82	290445.51
Units of Alternative Fund	-	-
Total	492073.12	1525115.71
(8) Other Information		
	Particulars	Amount
(i)	Gross Non-Performing Assets	
	(a) Related parties	Nil
	(b) Other than related parties	1,142.64
(ii)	Net Non-Performing Assets	
	(a) Related parties	Nil
	(b) Other than related parties	Nil
(iii)	Assets acquired in satisfaction of debt	Nil

Notes :

- As defined in point xxiv of paragraph 3 of Chapter -2 of the - Non-Banking Financial Company –Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016
- Provisioning norms shall be applicable as prescribed in Non-Banking Financial Company –Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016
- All Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up / fair value / NAV in respect of unquoted investments should be disclosed irrespective of whether they are classified as long term or current in column (5) above.

