

# UNAKHOM

POLY PRODUCTS PVT. LTD.

203/1, A.J.C. Bose Road, Kolkata-700 017, CIN. No. U74110WB2012PTC180797

To  
The Members,  
M/S UNAKHOM POLY PRODUCTS PRIVATE LIMITED

The Directors present the Annual Report along with the Audited Statement of Accounts for the year ended 31st March, 2023.

## 1. Financial Results & Operations

<u>Particulars</u>	<u>Standalone</u>	
	<u>2022-23</u> (Rs in Lac)	<u>2021-22</u> (Rs in Lac)
Gross Income	0.00	4.25
Profit Before Depreciation and Taxation	-0.12	0.24
Provision for Depreciation	0.00	0.00
Net Profit Before Tax	-0.12	0.24
Provision for Tax	0.00	0.00
Net Profit After Tax	-0.12	0.24
Balance of Profit brought forward	-34.83	-35.07
Surplus carried to Balance Sheet	-34.95	-34.83

The performance of the Company is expected to improve in the current year.

## 2. Material changes and Commitments, if any, 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

There has been no material change and commitment, which affects the financial position of the Company between the end of the financial year and the date of this report.

## 3. State of Company's affairs

The Company is engaged in the business of Property Consultants. The company has engaged in the business of trading during the financial year.

## 4. Web Link of Annual Return, if any

The company does not have any website

## 5. Number of Meetings of the Board of Directors

The Company held 3 meetings of the Board of Directors during the financial year.

**6. Directors' Responsibility Statement**

Pursuant to Section 134 of the Act, 2013 the Directors hereby state and confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (b) 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 at the end of the financial year and of the profit and loss of the company for that period;
- (c) directors have 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;
- (d) directors have prepared the annual accounts on a going concern basis; and
- (e) directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**7. Independent Auditors' Report**

There are no qualifications, reservations, adverse remarks or frauds reported in the Auditors' Report.

**8. Particulars of contracts or arrangements made with related parties**

The company has not entered into any material contracts / arrangements/ transactions with related parties in terms of section 134(3)(h) of the Act during the financial year. The details of related party transactions are provided in the Audited Statement of Accounts.

**9. Directors**

- 10. There is no change in the composition of the Board of Directors of the Company. The board is duly constituted.

**11. Significant and Material Orders of Regulators or Courts or Tribunals**

No significant and material order was passed by Regulators or Courts or Tribunals during the year under review impacting the going concern status of your Company and its future operations.

**12. Statutory Auditors (appointment only once in five years )**

M/s Srimal Jain & Co., Chartered Accountants, were reappointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held on 30.09.2019 from the conclusion of the Annual General Meeting of the company till the conclusion of the sixth Annual General Meeting and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company.

**12. Details In Respect Of Frauds Reported By Auditors Under Section 143 (12) Other Than Those Which Are Reportable To Central Government:**

M/s. Srimal Jain & Co., Chartered Accountants (FRN No.: 0314167E), was a Statutory Auditors of the company for the period of Financial Year 2022-2023.

There is no report and fraud reported by auditor of the Company.

**13. Explanations Or Comments By The Board On Every Qualification, Reservation Or Adverse Remark Or Disclaimer Made By Auditor In His Report:**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not call for any further comment.

**14. Acknowledgement:**

Your Directors place on record their deep appreciation and gratitude for the cooperation and assistance extended to the company by Banks, Government Agencies, Suppliers, Customers, Consultants and company staff at all levels. Your Directors also wish to place on record their appreciation of the wholehearted and continuous support by the shareholders who have always been a source of strength for the company

**For and on behalf of the Board of Directors of**

UNAKHOM POLY PRODUCTS PRIVATE LTD.

**MOHIT GUPTA**

Director

DIN -02269890

Place : KOLKATA

Date : 28<sup>th</sup> August, 2023



Office: Bhagat Chambers 12A, Netaji Subhas Road, Ground Floor, Room No. 3, Kolkata – 700 001.

**Independent Auditor's Report**

To  
The Members,

**M/s. UNAKHOM POLY PRODUCTS PVT.LTD.****Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **M/S. UNAKHOM POLY PRODUCTS PVT.LTD.** (the company), which comprise the Balance Sheet as at March 31, 2023 and the Profit and Loss Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

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

**Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matters**

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

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

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.



# **Srimal Jain & Co.**

**Chartered Accountants**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

## **Management's Responsibility for the Standalone Financial Statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



# **Srimal Jain & Co.**

Chartered Accountants

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **Report on Other Legal and Regulatory Requirements**

1. Requirements of the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in exercise of powers conferred by sub-section 11 of section 143 of the Act, are not applicable.
2. As required by section 143(3) of the Act, we report that:-
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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;



# Srimal Jain & Co.

Chartered Accountants

- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies(Accounts)Rules, 2014;
- e) On the basis of written representations received, from the directors as on March 31, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act.
- f) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - (i) The 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) (i) As per the information and explanations given to us, the management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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.  
(ii) As per the information and explanations given to us, the management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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.



## **Srimal Jain & Co.**

Chartered Accountants

- (iii) Based on the audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations made by management contain any material mis-statement.
- (v) The Company has not declared or paid dividend during the year, hence this clause is not applicable.
- (vi) The requirement for using accounting software for maintaining books of accounts which has a feature of recording audit trail (edit log) facility is not applicable for the relevant year. Hence, this clause is not applicable.



**For Srimal Jain & Co**  
**Chartered Accountants**  
**Firm Registration No.314167E.**

**(Rabindra Srimal)**  
**Partner.**

**Membership No.051766**

**UDIN: 230517E6BHAUZ4730**

Place: Kolkata

Date: 28<sup>th</sup> day of August, 2023.



# UNAKHOM POLY PRODUCTS PVT LTD

Balance Sheet as at 31st March, 2023

Particulars	Note No	AS ON 31.03.2023 (Amount in Hundred)	AS ON 31.03.2022 (Amount in Hundred)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
Share Capital	2	1,000.00	1,000.00
Reserves and Surplus	3	(34,942.96)	(34,824.96)
<b>Non Current Liabilities</b>			
Deffered Tax Liability	4	4.16	4.16
Long Term Borrowings	5	55,835.74	55,835.74
<b>Current Liabilities</b>			
Other Current Liabilities	6	904.82	786.82
Short Term Provisions	7	-	-
<b>Total</b>		<b>22,801.75</b>	<b>22,801.75</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, Plant & Equipment Property and Intangible Assets			
(i) Property, Plant & Equipments	8	250.00	250.00
(ii) Intangible Assets			
<b>Current Assets</b>			
Closing stock		-	-
Trade Receivables ✓	9	6,481.16	6,481.16
Cash and cash equivalents	10	3,039.40	3,039.40
Short-term loans and advances	11	13,031.19	13,031.19
Other Current Asset	12	-	-
<b>Tota</b>		<b>22,801.75</b>	<b>22,801.75</b>

Significant Accounting Policies

1

Notes to accounts

2 to 31

**For Srimal Jain & Co.**

Chartered Accountants

**C.A. Rabindra Srimal**

Partner

Membership No. 051766

Place: Kolkata

Date: 28 AUG 2023



*[Signature]*  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

# UNAKHOM POLY PRODUCTS PVT LTD

## Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	AS ON 31.03.2023 (Amount in Hundred)	AS ON 31.03.2022 (Amount in Hundred)
<b>Income</b>			
Revenue from Operations	13	-	4,250.00
Other Income	14	-	40.00
<b>Total Income</b>		-	4,290.00
<b>Expenses:</b>			
Purchase	15	-	-
Changes in inventories of Stock-in-Trade	16	-	743.65
Depreciation and amortization expense		-	-
Other expenses	17	118.00	3,305.60
<b>Total Expenses</b>		118.00	4,049.25
Profit before tax		(118.00)	240.75
Tax expense:			
Current Tax		-	-
Deferred Tax	17	-	-
Profit(Loss) after tax		(118.00)	240.75
Earning per equity share:	18		
(1) Basic		(1.18)	2.41
(2) Diluted		(1.18)	2.41

Notes to accounts  
Significant Accounting Policies

2 to 31  
1

For **Srimal Jain & Co.**

Chartered Accountants

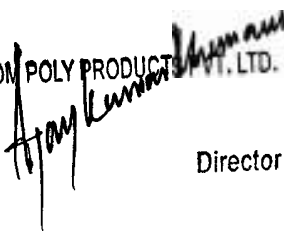
  
C.A. Rabintra Srimal  
Partner

Membership No. 051766

Place: Kolkata

Date: 28 AUG 2023



UNAKHOM POLY PRODUCTS PVT. LTD.  
  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
  
Director

## UNAKHOM POLY PRODUCTS PVT. LTD

Notes to Accounts as at 31st March, 2023

NOTE	AS ON		Amount in hundreds	
	AS	ON	AS	ON
	31.03.2023	31.03.2022		
<b>2 SHARE CAPITAL</b>				
<b>Authorised</b>				
10000 Equity Shares of Rs.10/- each	1,000.00	1,000.00		
	<u>1,000.00</u>	<u>1,000.00</u>		
<b>Issued , Subscribed &amp; Paid up :</b>				
10000 Equity Shares of Rs.10/- each	1,000.00	1,000.00		
	<u>1,000.00</u>	<u>1,000.00</u>		
<b>1.1 Reconciliation of shares</b>				
Shares at the beginning of the year	10,000.00	10,000.00		
Add : issued during the year	-	-		
Shares at the closing of the year	<u>10,000.00</u>	<u>10,000.00</u>		
<b>1.2 Rights, preferences and restrictions attached to shares</b>				
The company has only one class of shares having a par value Rs. 10/- each.				
Each holder of equity shares is entitled to one vote per share.				
<b>Shares of the company held by each shareholder holding more than 5% shares</b>				
<b>1.3 Name of the shareholders</b>	<b>% of shares held</b>	<b>Number of shares held</b>	<b>% of shares held</b>	<b>Number of shares held</b>
Mohit Gupta	50.00	5,000	50.00	5,000
Rahul Mishra	50.00	5,000	50.00	5,000
	<u>100.00</u>	<u>10,000</u>		<u>10,000</u>
<b>1.4 Details of shareholding of Promoters in the company</b>				
<b>Name of the shareholders</b>	<b>Number of shares held</b>	<b>% of shares held</b>	<b>Number of shares held</b>	<b>% of shares held</b>
Mohit Gupta	50.00	5,000	50.00	5,000
Rahul Mishra	50.00	5,000	50.00	5,000
				<b>% Change during the year</b>
				0
				0
<b>3 RESERVES AND SURPLUS</b>				
<b>Profit &amp; Loss Account</b>				
Opening balance	(34,824.96)	(35,065.71)		
Add : Profit during the year	(118.00)	240.75		
	<u>(34,942.96)</u>	<u>(34,824.96)</u>		
<b>4 Deferred Tax</b>				
<b>Deferred Tax Liabilities</b>				
On difference between book balance & tax balance of fixed Assets (WDV)	4.16	4.16		
	<u>4.16</u>	<u>4.16</u>		
<b>5 Long Term Liabilities</b>				
<b>Unsecured</b>				
Advances	55,835.74	55,835.74		
	<u>55,835.74</u>	<u>55,835.74</u>		
<b>6 Other Current Liabilities</b>				
Audit Fees Payable	710.64	592.64		
GST Payable	174.18	174.18		
Liability for expenses	20.00	20.00		
	<u>904.82</u>	<u>786.82</u>		
<b>7 Short Term Provisions</b>				
<b>Provision for Income Tax</b>				
Assessment Year 2022-23	-	-		



UNAKHOM POLY PRODUCTS PVT. LTD.  
*Ajay Kumar*  
 Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
 Director

# UNAKHOM POLY PRODUCTS PVT. LTD

Notes to Accounts as at 31st March, 2023

NOTE	Amount in hundreds		Amount in hundreds	
	AS	ON	AS	ON
	31.03.2023	31.03.2022	31.03.2022	31.03.2022
8 <b>INVENTORIES</b>				
Closing Stock	-	-	-	-
9 <b>Trade Receivables</b>				
(Unsecured Considerd Good)				
Exceeding Six months	-	1,978.66	-	1,978.66
Others	6,481.16	4,502.50	6,481.16	4,502.50
	<u>6,481.16</u>	<u>6,481.16</u>	<u>6,481.16</u>	<u>6,481.16</u>

As at 31 st March, 2023

Particulars	Less than 6 months	6 months - 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) Undisputed Trade receivables - considered good			6,481.16	-	-	6,481.16
(ii) Undisputed Trade Receivables - considered doubtful			-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>			<u>6,481.16</u>	<u>-</u>	<u>-</u>	<u>6,481.16</u>

As at 31 st March, 2022

Particulars	Less than 6 months	6 months - 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) Undisputed Trade receivables - considered good	4,502.50	-	1,978.66	-	-	6,481.16
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>	<u>4,502.50</u>	<u>-</u>	<u>1,978.66</u>	<u>-</u>	<u>-</u>	<u>6,481.16</u>

## 10 Cash & Bank Balances

Balance with bank on Current A/C  
Cash in Hand  
(As Certified by Management)

1,513.15	1,513.15
1,526.25	1,526.25
<u>3,039.40</u>	<u>3,039.40</u>

## 11 Short-Term Loans & Advances

Advances

13,031.19	13,031.19
<u>13,031.19</u>	<u>13,031.19</u>

## 12 Other Current Assets

TDS  
Gst

-	-
<u>-</u>	<u>-</u>



UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

# UNAKHOM POLY PRODUCTS PVT. LTD

Notes to Accounts as at 31st March, 2023

NOTE	AS ON		Amount in hundreds	
	AS	ON	AS	ON
	31.03.2023		31.03.2022	
13 <b><u>REVENUE FROM OPERATIONS</u></b>				
Sale			4,250.00	
		-	4,250.00	
14 <b><u>OTHER INCOME</u></b>				
Carriage Receipts			40.00	
			40.00	
15 <b><u>PURCHASE OF STOCK IN TRADE</u></b>				
Purchases				
16 <b><u>CHANGES IN INVENTORIES OF STOCK IN TRADE</u></b>				
Opening Stock of Finished Goods		-	743.65	
Less: Closing Stock of Finished Goods		-		
17 <b><u>OTHER EXPENSES</u></b>				
Auditors Remuneration	118.00		118.00	
Misc. Expense	-		3,187.60	
	118.00		3,305.60	
18 <b><u>DEFFERED TAX</u></b>				
<b><u>Due to Depreciation</u></b>				
W.D.V of Fixed Assets as per IT Act		-	-	
W.D.V of Fixed Assets as per Companies Act		-	-	
Difference		-	-	
Deferred Tax Laibility			-	
Less:- DTL/A of previous Year	4.16		4.16	
<b>Amount T/F to Balance Sheet</b>	<b>4.16</b>		<b>4.16</b>	



UNAKHOM POLY PRODUCTS PVT. LTD.

Director

UNAKHOM POLY PRODUCTS PVT. LTD.

Director



# UNAKHOM POLY PRODUCTS PVT. LTD

Notes to Accounts as at 31st March, 2023

NOTE	AS ON		Amount in hundreds	
	31.03.2023		AS ON 31.03.2022	
19	<b>EARNING PER SHARE (EPS)</b>			
	Net Profit after tax as per statement of Profit & Loss Attributable to the Share Holders		(118.00)	240.75
	Weighted Average No. of Equity Shares		100.00	100.00
	Basic & Diluted Earning per Share (Rs) relationships:		-1.18	2.41
20	<b>Name of the Related Party</b>		<b>Nature of Relationship</b>	
	Rahul Mishra		Key Management Personnel	
	Mohit Gupta		Key Management Personnel	
	Expression 360 Services India Pvt Ltd		Related Concern	
	<b>Transaction during the year with related parties:</b>			
	Nil			
21	The Balance of advances, Trade receivable & payables are subjected to confirmation			
22	There are no Micro, Small, and Medium Enterprises to whom the Company owes dues which are outstanding for more than 45 days at the Balance Sheet date. The above information regarding Micro, Small, and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.			
23	There is no proceeding initiated or pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and rules made thereunder.			
24	The Company has not borrowed any funds from Banks / Financial Institutions on the basis of security of current assets. Hence, no disclosure is made in this regard.			
25	The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.			
26	The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.			
27	The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.			
28	The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.			
29	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.			
30	Previous year figures have been regrouped & rearranged wherever necessary.			

For Srimal Jain & Co.  
Chartered Accountants

C.A. Rabinendra Srimal  
Partner  
Membership No. 051766  
Place: Kolkata  
Date: 28 AUG 2023



UNAKHOM POLY PRODUCTS PVT. LTD.

Director

UNAKHOM POLY PRODUCTS PVT. LTD.

Director

**As per companies Act**

## PROPERTY, PLANT AND EQUIPMENT PROPERTY

**Note-8**

		Gross Block				Depreciation			NET BLOCK	
Assets	Dep Rate	Opening balance	Addition	Sale	Gross	Opening Balance	During The Year/Adjustment	Closing Balance	WDV 31.03.2023	WDV 31.03.2022
Storage	0.00%	250.00			250.00				250.00	250.00
Total		250.00			250.00				250.00	250.00
Previous Year		250.00			250.00				250.00	250.00

UNAKHOM POLY PRODUCTS & SERVICES LTD.  
Director

UNION POLY PRODUCTS PVT. LTD.  
Director

## UNAKHOM POLY PRODUCTS PVT LTD

### Details of Fixed Assets and Depreciation as per Income Tax Act.as at 31.03.2023

NAME OF ASSETS	W.D.V.as on 1.04.2022	ADDITION		Sale/Adjustment	Total	RATE	DEPRICIATION	W.D.V.as on 31.03.2023
		UPTO 30.09.2022	AFTER 1.10.2022					
Storage	25,000.00			25,000.00	-	40.00		25,000.00
	25,000.00	-		25,000.00	-			25,000.00



UNAKHOM POLY PRODUCTS PVT. LTD.  
  
 Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
  
 Director

# UNAKHOM POLY PRODUCTS PVT LTD

21) Additional Regulatory Information  
(i) The Accounting ratios are disclosed as under:

S No.	Ratio	31-03-2023		Ratio as on 31-Mar-23		31-03-2022		Ratio as on 31-Mar-22		Variation	Reason (If variation is more than 25%)
		Numerator	Denominator	31-Mar-23		Numerator	Denominator	31-Mar-22			
(a)	Current Ratio	22,552.00	904.82	24.92		22,552.00	786.82	28.66	13.04		N.A.
(b)	Debt-Equity Ratio	55835.74	(33,942.96)	-1.64		55835.74	(33,825.00)	-1.65	0.35		N.A.
(c)	Debt Service Coverage Ratio	(118.00)	55,835.74	0.00		240.75	55,835.74	0.00	149.01		loss during the year
(d)	Return on Equity Ratio	(118.00)	(33,942.96)	0.00		240.75	(33,825.00)	-0.01	148.84		loss during the year
(e)	Inventory Turnover Ratio		0.00	#DIV/0!			0	#DIV/0!	#DIV/0!		N.A.
(f)	Trade Receivables Turnover Ratio	0.00	0	#DIV/0!		4,250.00	4729.91	0.90	#DIV/0!		N.A.
(g)	Trade Payables Turnover Ratio		0.00	#DIV/0!			0	#DIV/0!	#DIV/0!		N.A.
(h)	Net Capital Turnover Ratio		10823.5925	0.00		4,250.00	10882.5	0.39	100.00		No Turnover.
(i)	Net Profit Ratio	(118.00)	-	#DIV/0!		240.75	4,250.00	0.06	#DIV/0!		N.A.
(j)	Return on Capital Employed	(118.00)	(33,942.96)	0.00		240.75	22,014.75	0.01	68.21		loss during the year
(k)	Return on Investment		-	#DIV/0!			-	#DIV/0!	#DIV/0!		N.A.



UNAKHOM POLY PRODUCTS PVT. LTD.  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
Director

## UNAKHOM POLY PRODUCTS PVT LTD

### **Note No.1**

**As at 31st March,2023**

#### **Significant Accounting Policy**

##### **a) Basis of Accounting**

Accounting Policies not specifically referred to otherwise are consistent and are in consonance with generally accepted accounting principles.

##### **b) Basis of preparation of financial statements**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the generally accepted accounting principles (GAAP) in India and comply with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 and with the relevant provisions of the Companies Act, 2013, to the extent applicable.

##### **c) Revenue recognition :**

Revenue (income) is recognised only when it is reasonably certain that the ultimate recovery exist.

##### **d)Tangible & Intangible Fixed Assets & Depreciation :**

Fixed assets are stated at cost of acquisition less accumulated depreciation, less impairment of assets, if any. The cost of acquisition includes inward freight, duties, taxes and other directly attributable expenses.

Depreciation of fixed assets is provided on the Written down value method. The rate of depreciation prescribed in schedule XIV to the Companies Act, 1956 have been adopted by the company, which in view of the management reflects the useful life of the related fixed assets.

##### **e) Investments**

Investments are shown at cost.

##### **f) Inventories**

Trading Materials are carried at cost.

##### **g) Provision & contingencies**

Provision is recognized in the balance sheet, when the company has a present obligation as a result a past event, it is probable that an outflow of economic benefits will be required to settle the obligation , and a reliable estimate of the amount of obligation can be made.

A disclosure by way of contingent liability is made when there is possible obligation or a present obligation that may, but probably will not, require an out flow of the recourses. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.



UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director



## UNAKHOM POLY PRODUCTS PVT LTD

### **h) Income taxes:**

Income-tax comprises of current tax and fringe benefit tax ( i.e. amount of tax for the period determined in accordance with the income tax laws) and deferred tax ( reflecting the tax effect of the timing differences between accounting income and taxable income for the year ).

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that they will be realized in future, however, where there is unabsorbed depreciation and carry forward loss under the income tax laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed at each Balance Sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

Timing difference, which reverses within the tax holiday period, does not result in tax consequence and therefore no deferred taxes are recognized in respect of the same.

For this purpose timing difference, which originate first, are considered to reverse first.

### **i) Earning per share :**

In determining earning per share, the company considers the net profit after tax and includes the post tax effect of any extraordinary / exceptional item. The number of shares used in computing basic earning per share is the weighted average number of shares outstanding during the year. The number of share used in computing diluted earning per share comprises the weighted average shares considered for deriving basic earning per share , and also the weighted average number of equity shares that could have been used on the conversion of all diluted potential equity shares.

The diluted potential equity shares are adjusted for the proceeds receivable, had the shares been actually issued at fair value ( i.e. the average market value of the outstanding shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless, issued at a later date. The number of shares and potentially dilutive equity shares are adjusted for any stock splits and issues a bonus shares effected prior to the approval of the financial statements by the Board of directors.



UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*[Signature]*  
Director

EXISTING AS ON 31.03.2014

**SHEET-2: DEP. SHEET WITH DUMMY FIGURES**  
NAME OF THE COMPANY  
DEPRECIATION CHART FOR F.Y. 2014-15

Date of Purchase / Put to use	Particular	Original Cost (Rs.)	Dep charged upto 31.03.2014	WDV as on 01.04.2014	Life as per AS	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31.03.2014	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 2014-15	Adjusted with Retained Earnings	WDV as on 31st Mar. 2015
<b>(C) Office Equipments</b>																
28-Sep-2012	Computer	91,884	53,421	38,463	8.00	5.00	5.00	1.50	3.50	4,594	87,290	-	43.53%	17,319	-	20,944
14-Jul-2013	Computer	36,500	10,950	25,550	6.00	5.00	5.00	0.74	4.26	1,823	34,673	-	46.20%	13,804	-	13,766
04-Feb-2014	Computer	24,190	1,100	23,090	6.00	5.00	5.00	0.11	4.89	1,208	22,882	-	43.28%	10,437	-	12,613
	<b>Total Assets</b>	<b>1,52,534</b>	<b>65,471</b>	<b>87,063</b>						<b>7,627</b>	<b>1,44,907</b>	<b>-</b>		<b>38,760</b>	<b>-</b>	<b>47,303</b>



UNAKHOM POLY PRODUCTS PVT. LTD.  
*Pran Kumar*  
Director

UNAKHOM POLY PRODUCTS PVT. LTD.  
*U. K. Chatterjee*  
Director