



INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF SIBANI SEVANIKETAN PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SIBANI SEVANIKETAN PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit & Loss and the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its financial performance and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report including its Annexures, but does not include the financial statements and our auditor's report thereon.

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 financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Based on the work we have performed, we conclude that there is no material misstatement of this other information, where we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 and maintenance of 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.

Those 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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.





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

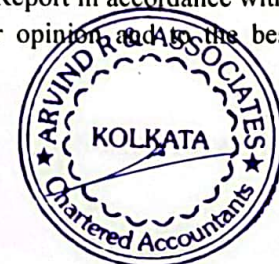
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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. As required by 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, was not applicable to the Company during the previous year.
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 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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last audited financial statements is less than ₹ 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than ₹ 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - (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:





ARVIND R & ASSOCIATES

Chartered Accountants

Mercantile Building
9/12, Lal Bazar Street
Block-E, 3rd Floor, R. No. 7
Kolkata 700 001 (W.B.)
Off. Ph.: 095938-44441
Mob.: 098304-97463
E-mail: arvindagarwal.ca@gmail.com

- (i) The Company does not have any pending litigations which would have impact on its financial position in its financial statements;
- (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 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 persons or entities, 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;
- (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, 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; and
- (c) Based on the audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- (h) Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account for the year ended 31st March, 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 software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.
- As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April, 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 31st March, 2024.

Place : Kolkata

Date : 02.09.2024



For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E

ARVIND AGARWAL, F.C.A.

Proprietor

M. No. 062986

UDIN-24062986BKGREU7840

SIBANI SEVANIKETAN PRIVATE LIMITED

SATIGHAT, P.O. & P.S.- BANKURA – 722101, WEST BENGAL

Phone: 8145055666 / 8145277666

CIN: U74900WB2014PTC203830

DIRECTORS' REPORT

To,
The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operation of the company and audited Financial Statement for the financial year ended 31st March, 2024.

FINANCIAL RESULTS

(₹ In Hundreds)

<u>Particulars</u>	2023-24	2022-23
Profit/(Loss) Before Finance Cost, Depreciation & Amortization Expense and Taxation	75,784.40	76,987.20
Less: Finance Cost	6,694.78	5,353.05
Less: Depreciation & Amortization Expense	9,661.62	9,544.33
Profit/(Loss) before Tax	59,428.01	62,089.82
Less: Provision for Tax	16,206.21	16,425.55
Add: Deferred Tax	107.52	224.68
Profit/(Loss) after Tax	43,329.32	45,888.95
Balance of Profit/(Loss) B/F	2,27,246.56	1,81,357.60
Less : Proposed Dividend & Tax thereon	-	-
Balance carried to Balance Sheet	2,70,575.88	2,27,246.56

RESERVE & SURPLUS

Out of the total profit of ₹ 43,329.32 Hundred for the financial year, NIL amount is proposed to be transferred to the General Reserve.

RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

The Company has reported total income of ₹ 4,05,109.73 Hundred for the current year as compared to ₹ 4,09,833.42 Hundred in the previous year. The Profit after Tax for the year under review amounting to ₹ 43,329.32 Hundred in the current year as compared to ₹ 45,888.95 Hundred in the previous year.

CHANGE IN THE NATURE OF BUSINESS

There is no Change in the nature of the business of the Company during the year.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

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 this report.

DIVIDEND

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

SIBANI SEVANIKETAN PRIVATE LIMITED

SATIGHAT, P.O. & P.S.- BANKURA – 722101, WEST BENGAL

Phone: 8145055666 / 8145277666

CIN: U74900WB2014PTC203830

MEETINGS

Five meetings of the Board of Directors were held during the financial year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Koushik Sarkar, Partha Pratim Mandal, Santanu Mukherjee, Shila Bhattacharya, Sukla Chatterjee & Ahana Chatterjee were appointed and resigned from director of the company during the year.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY

As on 31st March, 2024, the Company does not have any Subsidiary, Joint Venture and Associates Company.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

CHANGES IN SHARE CAPITAL

The Company has not issued any Equity Shares during the year under review.

STATUTORY AUDITORS

M/s. ARVIND R & ASSOCIATES, Chartered Accountants of 9/12, Lal Bazar Sreet, Kolkata-700 001, the Statutory Auditors of the Company retire at the forthcoming Annual General Meeting and eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

AUDITORS' REPORT

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

SIBANI SEVANIKETAN PRIVATE LIMITED

SATIGHAT, P.O. & P.S.- BANKURA – 722101, WEST BENGAL

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PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the year under review, the Company has not advanced any Loans or given Guarantees or made Investments.

DEPOSITS

The Company has not invited or accepted any deposits from the public during the year ended March 31, 2024. There were no unclaimed or unpaid deposits as on March 31, 2024.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

During the year under review the company has absorbed power & fuel for the hospitality activities resulting into ₹ 8,590.89 Hundred as expenditure towards usage of power & fuel. There is not foreign exchange earnings during the year under review.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

PARTICULARS OF EMPLOYEE

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, the Directors confirm that: -

- a) In the preparation of annual accounts, the applicable accounting standards had been followed and that no material departures have been made from the same;
- b) The Directors had 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 31st March, 2024 and of the Profit and Loss Account of the Company for the year ended on that date.

SIBANI SEVANI KETAN PRIVATE LIMITED

SATIGHAT, P.O. & P.S.- BANKURA – 722101, WEST BENGAL

Phone: 8145055666 / 8145277666

CIN: U74900WB2014PTC203830

- 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;
- d) The Directors had prepared the annual accounts on a going concern basis and
- e) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Central Government, State Government and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come. Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

Place: Kolkata

Date: 02.09.2024

For and on behalf of the Board of Directors

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee
Director

Rajesh Chatterjee
(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.

Subhra Chatterjee
Director

Subhra Chatterjee
(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2024

(₹ In Hundreds)

<u>PARTICULARS</u>	<u>NOTE NO.</u>	<u>FIGURES AS AT</u> <u>31.03.2024</u>	<u>FIGURES AS AT</u> <u>31.03.2023</u>
<u>I. EQUITY AND LIABILITIES</u>			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2	11,000.00	11,000.00
(b) Reserves and Surplus	3	2,70,575.88	2,27,246.56
<u>(2) Non-Current Liabilities</u>			
(a) Long-Term Borrowings	4	23,698.61	-
<u>(3) Current Liabilities</u>			
(a) Short-Term Borrowings	5	1,10,810.05	1,08,678.43
(b) Other Current Liabilities	6	7,873.20	4,824.33
(c) Short Term Provision	7	16,206.20	16,425.55
TOTAL		4,40,163.94	3,68,174.87

II. ASSETS

(1) Non-current assets

(a) Property, Plant and Equipment and Intangible Assets

(i) Property, Plant and Equipment	8	41,624.78	38,071.27
(ii) Capital Work-in-Progress		2,61,117.54	1,94,907.73
(b) Long Term Loans and Advances	9	2,100.00	2,100.00
(c) Deferred Tax Assets (Net)		3,479.51	3,371.99
(d) Other Non-Current Assets	10	6,500.00	6,500.00

(2) Current assets

(a) Inventories	11	39,881.02	40,218.13
(b) Trade Receivable	12	18,928.25	14,721.86
(c) Cash and Cash Equivalents	13	27,510.90	29,107.07
(d) Other Current Assets	14	39,021.94	39,176.82

TOTAL

4,40,163.94

3,68,174.87

Significant Accounting Policies & Notes on Accounts. 1

The Note referred to above form an integral part of the Balance Sheet

In terms of our report of even date attached herewith

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E

ARVIND AGARWAL, F.C.A.

Proprietor

M.NO. 062986

UDIN-24062986BKGREU7840

Kolkata, the 2nd day of September, 2024



For and on behalf of the Board

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee
Director

Rajesh Chatterjee
(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.

Subhra Chatterjee
Director

Subhra Chatterjee
(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024****(₹ In Hundreds)**

PARTICULARS	NOTE NO.	FIGURES AS AT 31.03.2024	FIGURES AS AT 31.03.2023
I. Revenue from operations	15	4,03,647.23	4,07,672.94
II. Other Income	16	1,462.50	2,160.48
III. Total Income (I +II)		4,05,109.73	4,09,833.42
IV. <u>Expenses:</u>			
Purchase of Stock-in-trade		57,109.33	43,621.34
Changes in inventories of Stock-in-Trade	17	337.11	(3,602.11)
Employee benefit expense	18	72,742.23	77,786.81
Financial costs	19	6,694.78	5,353.05
Depreciation and amortization expenses	20	9,661.62	9,544.33
Other expenses	21	1,99,136.66	2,15,040.18
Total Expenses		3,45,681.72	3,47,743.60
V. Profit before exceptional and extraordinary items and tax (III - IV)		59,428.01	62,089.82
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		59,428.01	62,089.82
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		59,428.01	62,089.82
X. <u>Tax expense:</u>			
(1) Current tax		16,206.20	16,425.55
Add: Short/(Excess) Provision for earlier year		0.01	-
(2) Deferred tax		(107.52)	(224.68)
		16,098.69	16,200.87
XI. Profit(Loss) from the perid from continuing operations (IX - X)		43,329.32	45,888.95
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		43,329.32	45,888.95
XVI. <u>Earning per equity share:</u>			
(1) Basic		39.39	41.72
(2) Diluted		39.39	41.72

Significant Accounting Policies & Notes on Accounts.

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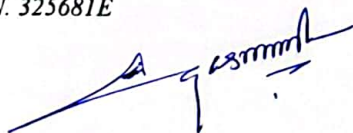
The Note referred to above form an integral part of the Profit & Loss Account

In terms of our report of even date attached herewith

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E


ARVIND AGARWAL, F.C.A.

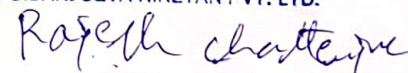
Proprietor

M.NO. 062986

UDIN-24062986BKGREU7840

Kolkata, the 2nd day of September, 2024**For and on behalf of the Board**

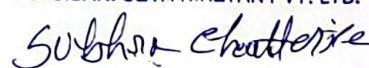
For SIBANI SEVA NIKETAN PVT. LTD.


Director

Rajesh Chatterjee

(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.


Director

Subhra Chatterjee

(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	(₹ In Hundreds)	
	FIGURES AS AT 31.03.2024	FIGURES AS AT 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
(i) Net Profit before Tax and Extraordinary items	59,428.01	62,089.82
Adjustments for :		
Depreciation	9,661.62	9,544.33
Interest Paid	6,294.17	5,353.05
Interest Received	-	(656.44)
	<u>75,383.79</u>	<u>76,330.76</u>
(ii) Operating Profit before Working Capital Changes		
Adjustments for :		
(Increase) / Decrease in Inventories	337.11	(3,602.11)
(Increase) / Decrease in Trade Receivables	(4,206.39)	12,224.81
(Increase) / Decrease in Other Current Assets	154.88	45,704.69
Increase / (Decrease) in Short Term Borrowings	2,131.62	6,262.07
Increase / (Decrease) in Trade Payables	-	-
Increase / (Decrease) in Other Current Liabilities	3,048.87	475.06
	<u>76,849.89</u>	<u>1,37,395.29</u>
(iii) Cash generated from Operation		
Taxes Paid	(16,425.56)	(36,725.48)
Net Cash Flow from Operating Activities (A)	<u>60,424.33</u>	<u>1,00,669.81</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(79,424.94)	(1,16,065.49)
Loan Given during the year	-	-
Interest Received	-	656.44
Net Cash Flow from Investing Activities (B)	<u>(79,424.94)</u>	<u>(1,15,409.05)</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Received during the year	23,698.61	-
Interest Paid	(6,294.17)	(5,353.05)
Net Cash Flow from Financing Activities (C)	<u>17,404.44</u>	<u>(5,353.05)</u>
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	<u>(1,596.17)</u>	<u>(20,092.29)</u>
Opening Cash & Cash Equivalents	29,107.06	49,199.36
Closing Cash & Cash Equivalents (Note No - 13)	<u>27,510.90</u>	<u>29,107.06</u>

NOTES:

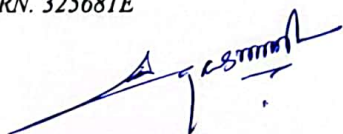
- The above Cash Flow Statement has been prepared under the Indirect method as set out in the Accounting Standard 3 on Cash Flow Statements prescribed under the Companies Act, 2013.
- Notes referred to above form an integral part of the Cash Flow Statement.

This is the Cash Flow Statement referred to in our report of even date

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E



ARVIND AGARWAL, F.C.A

Proprietor

M.No. 062986

UDIN-24062986BKGREU7840

Kolkata, the 2nd day of September, 2024



For and on behalf of the Board

For SIBANI SEVA NIKETAN PVT. LTD.

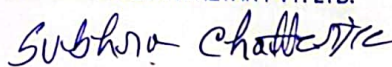


Director

Rajesh Chatterjee

(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.



Director

Subhra Chatterjee

(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE NO. - 1

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A) SIGNIFICANT ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The Company prepares its accounts on accrual basis, except otherwise stated, and materially comply with the requirements of the Companies Act, 2013 and the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

2) FIXED ASSETS

Fixed Assets are capitalised at acquisition cost after netting off GST, including directly attributable cost of bringing the assets to its working condition for the intended use.

3) DEPRECIATION

i) Depreciation on Fixed Assets is provided for on the basis of useful life of the assets prescribed in Schedule II to the Companies Act, 2013, with due regard to the change thereof time to time.

ii) Depreciation Fixed Assets added during the year, is provided on pro-rata basis with reference to the date of addition.

iii) Depreciation is not charged on the assets, the Written Down Value of which is below 5% of its original cost.

4) INVENTORIES

Stock of Work-in-progress is valued at Cost. Finished Goods are valued at Lower of cost of Production and Net Realisable Value (Excluding GST).

5) TAX ON INCOME

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognised on timing differences between taxable & accounting income / expenditure that originates in one period and are capable of reversal in one or more subsequent period(s). Deferred tax assets is recognised on the basis of virtual / reasonable certainty about its realisability, as applicable.

6) CONTINGENT LIABILITIES

No provision has been made by Company towards contingent liabilities during the year under review.

7) RETIREMENT BENEFITS

The Company has no liability on account of Gratuity on the last date of the year.

B) NOTES ON ACCOUNTS

1) The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

2) INFORMATION RELATING TO MICRO AND SMALL ENTERPRISES (MSEs):

The company has not received any memorandum from its suppliers claiming their status as Micro, Medium or Small Enterprises. Consequently the amount due to such party during the year is NIL.

3) STATEMENT OF ADDITIONAL INFORMATION

a) Payment to Auditors

Audit fees

31.03.2024

300 Hundred

31.03.2023

250 Hundred

b) Managerial Remuneration

To Director

31.03.2024

27,600 Hundred

31.03.2023

27,659 Hundred



SIBANI SEVANIKETAN PRIVATE LIMITED

4) RELATED PARTY DISCLOSURES

Key Management Personnel

<u>Name</u>	<u>Relationship</u>
RAJESH CHATTERJEE	Director
SUBHRA CHATTERJEE	Director

5) Balances of Sundry Creditors, Sundry Debtors, Loans & Advances are subject to confirmation and reconciliation.

6) SEGMENT REPORTING

During the year under review, Segment Reporting as required under Accounting Standard -17 is not applicable to the company. There is no reportable geographical segment either.

7) Earning Per Share (EPS) has been calculated in terms of Accounting Standard 20 issued by the Institute of Chartered Accountants of India and the relevant disclosures are as follows :

	<u>31.03.2024</u>	<u>31.03.2023</u>
i) Profit after tax as per Profit & Loss Account (₹ in Hundreds)	43,329.32	45,888.95
ii) Weighted Average number of equity shares outstanding during the year (Nos. in Hundreds)	1,100.00	1,100.00
iii) Nominal Value of each equity share (in ₹)	10	10
iv) Basic Earning per share (in ₹)	39.39	41.72
v) Diluted Earning per share (in ₹)	39.39	41.72

8) The title deeds of Immovable Properties disclosed in the financial statements are held in the name of the Company.

9) The Company has not revalued its Property, Plant and Equipment during the year.

10) The Company has not granted any Loans and Advances in the nature of Loans to its promoters, directors, KMPs and the related parties.

11) The Company has Capital Work-in-Progress (CWIP) as at the end of the year under audit to the tune of ₹ 1,94,907.73 Hundred Completion of the same is not overdue.

12) The Company does not have any Intangible Assets under development during the year.

13) As per information and explanation given by the management, the Company is not holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

14) The Company has borrowings from Banks on the basis of security of Current Assets and quarterly statements of current assets filed by the Company with banks are in agreement with the books of accounts.

15) The Company has not been declared as a wilful defaulter by any Bank or Financial Institution or any other Lender.

16) The Company has not any transactions with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

17) The Company does have charges that is yet to be modified with Registrar of Companies beyond the statutory period. The board has proposed to get the charge modification done during the course of upcoming annual renewal of the borrowings by the bank.

18) The Company has not any subsidiary Company to comply the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.



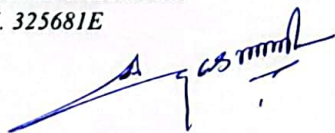
SIBANI SEVANIKETAN PRIVATE LIMITED

- 19) The Company has not any approved Scheme of Arrangements by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- 20) (A) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities.
(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party).
- 21) The Company does not have any transactions which is not recorded in the books of accounts as income during the year.
- 22) The Company is not covered under section 135 of the Companies Act, 2013, so the CSR activity is not applicable.
- 23) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

24) Details of Ratios:

Sl. No.	Ratio	Numerator	Denominator	As at 31.03.24	As at 31.03.23
(a)	Current Ratio	Current Assets	Current Liabilities	0.93	0.95
(b)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.48	0.46
(c)	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	NA	NA
(d)	Return on Equity Ratio	Net Profits after Taxes	Average Shareholder's Equity	16.67%	21.31%
(e)	Inventory Turnover Ratio	Sales	Average Inventory	10.08	10.61
(f)	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	23.99	19.57
(g)	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	NA	NA
(h)	Net Capital Turnover Ratio	Net Sales	Working Capital	-42.28	-60.81
(i)	Net Profit Ratio	Net Profit	Net Sales	10.73%	11.26%
(j)	Return on Capital Employed	Earning before interest and taxes(EBIT)	Capital Employed	15.89%	19.44%
(k)	Return on Investment	Income generated from invested funds	Average invested funds in treasury investments	NA	NA

For ARVIND R & ASSOCIATES
Chartered Accountants
FRN. 325681E

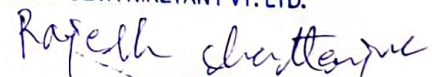


ARVIND AGARWAL, F.C.A
Proprietor
M.NO. 062986
UDIN-24062986BKGREU7840

Kolkata, the 2nd day of September, 2024

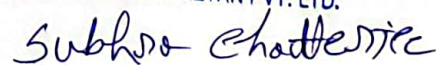


For and on behalf of the Board
For SIBANI SEVA NIKETAN PVT. LTD.


Director

Rajesh Chatterjee
(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.



Subhra Chatterjee
(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024

(₹ In Hundreds)

FIGURES AS AT 31.03.2024 **FIGURES AS AT 31.03.2023**

NOTE NO. - 2

SHARE CAPITAL

Authorised

2,00,000 (P.Y. 2,00,000) Equity Share of ₹ 10 each

20,000.00 20,000.00

Issued, Subscribed and Paid-up

1,10,000 (P.Y. 1,10,000) Equity Share of ₹ 10 each

11,000.00 11,000.00

(a) Reconciliation of Number of Equity shares:

As at the beginning of the year

1,10,000 1,10,000

Add : Issued during the year

- -

As at the end of the year

1,10,000 1,10,000

(b) Rights, Preferences and Restrictions attached to shares:

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company in proportion to their shareholding.

(c) Details of Shareholders and there holding more than 5% of Equity Shares.

Name of the Shareholder	As at 31.03.2024		As at 31.03.2023	
	% of Holding	No. of Shares	% of Holding	No. of Shares
RAJESH CHATTERJEE	90.91	1,00,000	90.91	1,00,000
SUBHRA CHATTERJEE	9.09	10,000	9.09	10,000

(d) Disclosure of Shareholding of Promoters :

Name of the Promoter	No. of Shares	% of Holding	% Change during the year
RAJESH CHATTERJEE	1,00,000	90.91	0.00
SUBHRA CHATTERJEE	10,000	9.09	0.00

NOTE NO. - 3

RESERVE & SURPLUS

(a) Securities Premium

Balance as per Last Account

- -

Add/(Less): During the year

- -

Balance carried forward

(A) - -

(b) Profit & Loss Account

Balance as per Last Account

2,27,246.56 1,81,357.61

Transfer from/ (to) Profit & Loss Account

43,329.32 45,888.95

Balance carried forward

(B) 2,70,575.88 2,27,246.56

(A + B) 2,70,575.88 2,27,246.56

NOTE NO. - 4

LONG-TERM BORROWINGS

SECURED

(i) T.L. A/c with UCO Bank (12310610018514)

23,698.61 -

23,698.61 -



SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024

	(₹ In Hundreds)	
	<u>FIGURES AS AT</u>	<u>FIGURES AS AT</u>
	<u>31.03.2024</u>	<u>31.03.2023</u>
NOTE NO. - 5		
<u>SHORT-TERM BORROWINGS</u>		
<u>SECURED:</u>		
UCO Bank CC A/c	49,461.27	47,969.65
<u>UNSECURED:</u>		
From Directors (Rajesh Chatterjee)	61,348.78	60,708.78
	<u>1,10,810.05</u>	<u>1,08,678.43</u>
NOTE NO. - 6		
<u>OTHER CURRENT LIABILITIES</u>		
Creditors for Expenses	2,669.80	1,712.50
Duties & Taxes	1,973.74	1,921.40
Other Payable	3,229.66	1,190.43
	<u>7,873.20</u>	<u>4,824.33</u>
NOTE NO. - 7		
<u>SHORT TERM PROVISIONS</u>		
Provision for Taxation	<u>16,206.20</u>	<u>16,425.55</u>
NOTE NO. - 8		
<u>PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS</u>		
Property, Plant and Equipment	41,624.78	38,071.27
Capital Work-in-Progress	2,61,117.54	1,94,907.73
(As per Separate Sheet Attached)	<u>3,02,742.32</u>	<u>2,32,979.00</u>
NOTE NO. - 9		
<u>LONG-TERM LOANS & ADVANCES</u>		
(Others, considered good)		
Advance for Land	2,100.00	2,100.00
	<u>2,100.00</u>	<u>2,100.00</u>
NOTE NO. - 10		
<u>OTHER NON-CURRENT ASSETS</u>		
Security Deposit for Lease of Property	6,500.00	6,500.00
	<u>6,500.00</u>	<u>6,500.00</u>
NOTE NO. - 11		
<u>INVENTORIES</u>		
(As taken, valued and certified by the management)		
Stock in Trade	39,881.02	40,218.13
	<u>39,881.02</u>	<u>40,218.13</u>



SIBANI SEVANIKETAN PRIVATE LIMITED

DEPRECIATION ON FIXED ASSETS AS PER THE COMPANIES ACT, 2013 FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE NO.-8

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS											
DESCRIPTION OF ASSETS	Useful Life	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		Original Cost as 01.04.23	Acquisition for the year	Deduction for the year	Original cost as on 31.03.24	Upto 01.04.23	Deduction	For the Year	Total as on 31.03.24	As on 31.03.24	As on 31.03.23
PROPERTY, PLANT AND EQUIPMENT											
Electrical Equipment	10 Years	6,673.10	-	-	6,673.10	5,501.01	-	303.45	5,804.46	868.64	1,172.09
Medical Equipments	13 Years	30,175.42	530.00	-	30,705.42	15,435.17	-	3,038.32	18,473.49	12,231.93	14,740.25
Furniture & Fittings	10 Years	4,245.05	1,165.13	-	5,410.18	3,787.36	-	139.98	3,927.34	1,482.84	457.69
Medical Machinery	13 Years	55,992.35	11,500.00	-	67,492.35	37,907.73	-	5,362.30	43,270.03	24,222.32	18,084.62
A.C. Machine	15 Years	2,619.84	-	-	2,619.84	1,589.97	-	186.41	1,776.38	843.46	1,029.87
Computer	3 Years	5,414.65	-	-	5,414.65	5,143.92	-	-	5,143.92	270.73	270.73
Mobile	5 Years	80.00	-	-	80.00	76.00	-	-	76.00	4.00	4.00
Ambulance	8 Years	3,680.00	-	-	3,680.00	3,113.96	-	176.77	3,290.73	389.27	566.04
Generator	10 Years	3,303.00	20.00	-	3,323.00	2,564.60	-	193.53	2,758.13	564.87	738.40
Television	10 Years	1,500.00	-	-	1,500.00	492.43	-	260.86	753.29	746.71	1,007.57
		1,13,683.41	13,215.13	-	1,26,898.54	75,612.14	-	9,661.62	85,273.76	41,624.78	38,071.27
		1,08,015.81	5,667.60	-	1,13,683.41	66,067.81	-	9,544.33	75,612.14	38,071.27	
Previous year											

CAPITAL WORK-IN-PROGRESS

Building		1,94,907.73	66,209.81	-	2,61,117.54	-	-	-	-	2,61,117.54	1,94,907.73
Previous year		84,509.84	1,10,397.89	-	1,94,907.73	-	-	-	-	1,94,907.73	

Signed in terms of our Audit Report of even date attached.

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee
Director

For SIBANI SEVA NIKETAN PVT. LTD.

Subho Chatterjee
Director



SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024

(₹ In Hundreds)

FIGURES AS AT **FIGURES AS AT**
31.03.2024 **31.03.2023**

NOTE NO. - 12

TRADE RECEIVABLES

Unsecured, Considered good

Outstanding for a period exceeding six months from the due date of payment

Others

-	-
18,928.25	14,721.86
<u>18,928.25</u>	<u>14,721.86</u>

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payments:					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed :						
(i) Considered Good	18,928.25	-	-	-	-	18,928.25
(ii) Considered Doubtful	-	-	-	-	-	-
Disputed :						
(iii) Considered Good	-	-	-	-	-	-
(iv) Considered Doubtful	-	-	-	-	-	-

NOTE NO. - 13

CASH & CASH EQUIVALENTS

BALANCE WITH BANK

1,461.82 4,678.62

CASH IN HAND

26,049.08 24,128.72

(As Certified by the management)

OTHER CASH EQUIVALENTS

Fixed Deposit with UCO Bank

- 299.73

27,510.90 29,107.07

NOTE NO. - 14

OTHER CURRENT ASSETS

Duties & Taxes

16,910.18 18,065.06

Other Advances

22,111.76 21,111.76

39,021.94 39,176.82



SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(₹ In Hundreds)

FIGURES AS AT 31.03.2024	FIGURES AS AT 31.03.2023
-----------------------------	-----------------------------

NOTE NO. - 15

REVENUE FROM OPERATIONS

Sales of Services

Clinical & Investigation Fees
Professional Fees

4,03,322.23	4,07,672.94
325.00	-

<u>4,03,647.23</u>	<u>4,07,672.94</u>
--------------------	--------------------

NOTE NO. - 16

OTHER INCOME

Interest Received
Interest on I.T. Refund
Misc. Income

-	656.44
-	1,441.83

1,462.50	62.21
----------	-------

<u>1,462.50</u>	<u>2,160.48</u>
-----------------	-----------------

NOTE NO. - 17

CHANGES IN INVENTORIES OF STOCK-IN-TRADE

Opening Stock
Less: Closing Stock

40,218.13	36,616.02
-----------	-----------

39,881.02	40,218.13
-----------	-----------

<u>337.11</u>	<u>(3,602.11)</u>
---------------	-------------------

NOTE NO. - 18

EMPLOYEE BENEFIT EXPENSES

Salary & Wages
Directors' Remuneration
Bonus Paid
Contribution to EPF
Contribution to ESI
Other Allowance to Staff

33,323.13	45,263.50
-----------	-----------

27,600.00	27,658.60
-----------	-----------

2,204.29	1,470.00
----------	----------

4,581.23	2,386.98
----------	----------

1,162.61	1,007.73
----------	----------

3,870.97	-
----------	---

<u>72,742.23</u>	<u>77,786.81</u>
------------------	------------------

NOTE NO. - 19

FINANCE COSTS

Interest on Bank Loan
Loan Processing Fees
MSME Renew Fees

6,191.22	5,353.05
----------	----------

102.95	-
--------	---

400.61	-
--------	---

<u>6,694.78</u>	<u>5,353.05</u>
-----------------	-----------------

NOTE NO. - 20

DEPRECIATION AND AMORTISATION EXPENSES

Depreciation

9,661.62	9,544.33
----------	----------

<u>9,661.62</u>	<u>9,544.33</u>
-----------------	-----------------



SIBANI SEVANIKETAN PRIVATE LIMITED

NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(₹ In Hundreds)

FIGURES AS AT 31.03.2024	FIGURES AS AT 31.03.2023
-----------------------------	-----------------------------

NOTE NO. - 21

OTHER EXPENSES

Doctor Fees	1,14,520.68	1,39,007.16
Rent paid for Land & Building	51,000.00	48,000.00
Medicine and Surgical Goods	590.84	392.91
Advertisement	110.00	422.65
Bank Charges	689.28	692.64
Cleaning & Maintanance	2,582.93	1,128.56
Eletricity Charges	8,065.89	7,579.12
Canteen Expenses	4,954.35	5,354.78
Fuel Charges	525.00	1,156.20
Renewal & License Fee	143.00	1,867.50
Misc Expenses	1,419.61	1,651.31
Printing & Stationery	1,360.64	671.00
Postage & Courier	25.30	62.57
Books & Periodicals	54.60	98.75
Repair & Maintenance Expenses	2,665.69	336.29
ROC Fees	52.00	14.00
Telephone Charges	90.79	55.37
Traveling & Conveyance	459.91	533.80
Statutory Audit Fees	180.00	150.00
Tax Audit Fees	120.00	100.00
Professional & Consultancy Fees	945.00	1,027.00
Consumable Dialysis, Oxygen Gas Expenses	2,971.82	2,030.40
Cable & Internet Charges	73.76	133.00
Subscription & Donation	40.00	150.00
Professional Tax	25.00	25.00
Entertainment Expenses	120.66	300.00
Generator Expenses	134.60	115.85
Office Expenses	305.40	525.89
Pathology Expenses	883.37	340.15
Accounting Charges	800.00	600.00
Carriage Expenses	74.10	147.05
Medicare Enviroment & Waste Management	1,788.44	371.24
Insurance Charges	160.00	-
Swastha Sathi T.A.	1,204.00	-
	<u>1,99,136.66</u>	<u>2,15,040.18</u>

For ARVIND R & ASSOCIATES
Chartered Accountants
FRN. 325681E

ARVIND AGARWAL, F.C.A.
Proprietor
M.NO. 062986



Kolkata, the 2nd day of September, 2024

For and on behalf of the Board
For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee

Director
Rajesh Chatterjee
(DIN-03595795)

For SIBANI SEVA NIKETAN PVT. LTD.

Subhra Chatterjee

Director
Subhra Chatterjee
(DIN-06976781)

SIBANI SEVANIKETAN PRIVATE LIMITED

DETAILS OF ACCOUNT AS ON 31ST MARCH, 2024

(₹ In Hundreds)
AMOUNT

BALANCE SHEET ITEMS

CREDITORS FOR EXPENSES

Audit Fees Payable	300.00
Salary Payable	2,369.80
	<u>2,669.80</u>

DUTIES & TAXES (LIABILITIES)

TDS Payable	1,232.15
EPF Payable	634.87
ESI Payable	106.72
	<u>1,973.74</u>

PROVISION FOR TAXATION

Provision for I. Tax (A.Y. 24-25)	16,206.20
	<u>16,206.20</u>

BANK BALANCES

HDFC Bank	1,107.68
HDFC Bank	133.71
ICICI Bank	220.44
	<u>1,461.82</u>

DUTIES & TAXES (ASSETS)

TDS (A.Y. 24-25)

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee
Director

16,910.18
16,910.18

OTHER ADVANCES

Anjali Dutta
Jayati Dutta
Sundaram Dutta
Panchanan Das
Track Four Infotech
Subhra Chatterjee

For SIBANI SEVA NIKETAN PVT. LTD.

Subhra Chatterjee
Director

6,866.64
6,433.27
6,866.77
826.49
118.59
1,000.00
22,111.76



SIBANI SEVANIKETAN PRIVATE LIMITED

COMPUTATION OF TAXABLE INCOME FOR THE ASSESSMENT YEAR 2024-25 RELATING TO THE PREVIOUS YEAR ENDED 31ST MARCH, 2024

<u>PROFIT AND LOSS OF BUSINESS OR PROFESSION</u>	<u>AMOUNT (₹)</u>
Net Profit as per Profit & Loss Account	59,42,801
Add: Disallowance U/s 36	2,48,997
Add: Depreciation as per Companies Act debited to Profit & Loss Account	9,66,162
	<u>71,57,960</u>
Less: Depreciation as per Income Tax Act, 1961	9,24,807
	<u>62,33,153</u>
Gross Total Income	
Less: Set off with brought forwarded loss	-
Taxable Income	<u>62,33,153</u>
Rounded off U/S 288 A	<u>62,33,150</u>
(I) Tax on Income @ 25%	15,58,288
Add : E.C. & S.H.E.C. @ 4%	62,332
	<u>16,20,620</u>
Income Tax Payable	
(II) Income Tax u/s. 115JB @ 15%	8,91,420
Add : E.C. & S.H.E.C. @ 4%	35,657
	<u>9,27,077</u>
Income Tax Payable	
Income Tax Payable (I) or (II) whichever is higher	16,20,620
Add: Interest U/s 234C	-
	<u>16,20,620</u>
Less: Prepaid Taxes	
Tas Deducted at Source	16,91,018
	<u>(70,398)</u>
Balance Tax Payable/(Refundable)	

Calculation of Deferred Tax for the Assessment year 2024-25

W.D.V. as per books of account	41,62,478
W.D.V. as per Income Tax Act, 1961	55,00,751
Deferred Tax Assets	<u>(13,38,273)</u>
Provision for deferred tax Assets	3,47,951
Less : Opening deferred tax	3,37,199
Provision for deferred tax Assets	<u>10,752</u>

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee
Director

For SIBANI SEVA NIKETAN PVT. LTD.

Subhro Chatterjee
Director

SIBANI SEVANIKETAN PRIVATE LIMITED

DEPRECIATION ON FIXED ASSETS AS PER THE INCOME TAX ACT, 1961 FOR THE YEAR ENDED 31ST MARCH, 2024

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

<u>DESCRIPTION OF ASSETS</u>	% of Depreciation	<u>GROSS BLOCK</u>			<u>DEPRECIATION</u>		<u>W.D.V</u>	
		W.D.V as on 01.04.23	Acquisition	Deduction for the year	Total as on 31.03.24	For the Year	As on 31.03.24	As on 31.03.23
			More than 180 days	Less than 180 days				
Electrical Equipment	10.00%	3,40,328	-	-	3,40,328	34,033	3,06,295	3,40,328
Medical Equipments	15.00%	16,72,946	-	53,000	17,25,946	2,54,917	14,71,029	16,72,946
Furniture & Fittings	10.00%	1,89,247	-	1,16,513	3,05,760	24,750	2,81,010	1,89,247
Medical Machinery	15.00%	23,45,327	11,50,000	-	34,95,327	5,24,299	29,71,028	23,45,327
A.C. Machine	15.00%	1,12,718	-	-	1,12,718	16,908	95,810	1,12,718
Computer	40.00%	12,912	-	-	12,912	5,165	7,747	12,912
Mobile	15.00%	2,791	-	-	2,791	419	2,372	2,791
Ambulance	15.00%	1,63,283	-	-	1,63,283	24,492	1,38,791	1,63,283
Generator	15.00%	1,46,556	-	2,000	1,48,556	22,133	1,26,423	1,46,556
Television	15.00%	1,17,937	-	-	1,17,937	17,691	1,00,246	1,17,937
		<u>51,04,045</u>	<u>11,50,000</u>	<u>1,71,513</u>	<u>64,25,558</u>	<u>9,24,807</u>	<u>55,00,751</u>	<u>51,04,045</u>
Previous year		<u>54,05,305</u>	<u>5,16,760</u>	<u>50,000</u>	<u>59,72,065</u>	<u>8,68,020</u>	<u>51,04,045</u>	

For SIBANI SEVA NIKETAN PVT. LTD.

Rajesh Chatterjee

Director

For SIBANI SEVA NIKETAN PVT. LTD.

Subhojit Chatterjee

Director

