



**Independent Auditor's Report**  
To the Members of ARP COMPLEX PRIVATE LIMITED

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the accompanying standalone financial statements of **ARP COMPLEX PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024 and the Statement of Profit and Loss 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 Standalone financial statements give the information required by 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 profits 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 Act. 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 there under, 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.

**Other Information**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, 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 in the 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.

**Responsibility of Management for the Standalone 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 and presentation 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 principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 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, 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 Responsibility for the Audit of the Standalone 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 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 control 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 the 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 standalone 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 standalone 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 standalone 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**

1. 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 appears from our examination of those books *except* for the matters stated in the paragraph g(vi) below on reporting under Rule 11(g);
  - 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, 2024, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2024, from being appointed as a director in terms of section 164(2) of the Act;
- f. 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:  
The Company is not a public limited company and as such the provisions of section 197 of the Act are not applicable; and
- 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 and hence there is no disclosure of the same in its Standalone 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 (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; and
  - v. The company has not declared or paid any dividend during the year and as such compliance with the provisions of section 123 of the Act are not applicable.
  - vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which does not have a feature of recording audit trail (edit log) facility and as such we cannot comment on the other matters as required by Rule 11(g) of Companies (Audit and Auditors) Rules, 2014.
2. 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 Act, we state that the order is not applicable as the company is a 'small company'.

For **BHANDARI B. C. & CO.**  
Chartered Accountants  
Firm Registration No.311082E

  
**B.C. Bhandari, FCA**  
Partner

ICAI Membership No.50196  
Kolkata, 24<sup>th</sup> August, 2024



UDIN: 24050196BKCU0Y4641

ARP COMPLEX PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2024

All figures in rupees lakhs

EQUITY AND LIABILITIES	NOTE	31.03.2024	31.03.2023
SHAREHOLDERS' FUND			
Share Capital	1	6.93	6.93
Reserves and Surplus	2	147.60	134.86
		<b>154.53</b>	<b>141.79</b>
CURRENT LIABILITIES			
Other Current Liabilities	3	11.46	25.85
Short Term Provisions- Provision for Income Tax		-	-
		<b>11.46</b>	<b>25.85</b>
		<b>165.99</b>	<b>167.64</b>

ASSETS	NOTE	31.03.2024	31.03.2023
NON-CURRENT ASSETS			
Property, Plant & Equipment and Intangible Assets			
(a) Property, Plant & Equipment	4	52.58	57.14
Non-Current Investments	5	26.81	26.81
		<b>79.39</b>	<b>83.95</b>
CURRENT ASSETS			
Cash and Bank balances	6	84.98	82.22
Short Term Loans and Advances	7	1.62	1.46
		<b>86.60</b>	<b>83.69</b>
		<b>165.99</b>	<b>167.64</b>
See Accompanying Notes to the Financial Statements	11		

As per our report of even date

For **BHANDARI B.C. & CO.**

Chartered Accountants

Firm Registration No.311082E

*B.C. Bhandari*

**B.C. Bhandari, FCA**

Partner

ICAI Membership No.50196

Place: Kolkata

Date: 24th August, 2024



**ARP COMPLEX PVT. LTD.**

*Manoj Parasrampur*

**DIRECTOR**

Manoj Parasrampur

(DIN: 00469018)

**ARP COMPLEX PVT. LTD.**

*Manish Parasrampur*

**DIRECTOR**

Manish Parasrampur

(DIN: 00469033)

Directors

ARP COMPLEX PRIVATE LIMITED

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

All figures in rupees lakhs except EPS

REVENUE	NOTE	31.03.2024	31.03.2023
Revenue from Operations	8	42.11	31.44
Other Income	9	4.59	3.56
		<b>46.70</b>	<b>35.00</b>
EXPENSES	NOTE	31.03.2024	31.03.2023
Employee Benefit Expense: Salaries		27.76	33.77
Depreciation	4	4.56	6.73
Other Expenses	10	1.64	1.84
		<b>33.96</b>	<b>42.34</b>
PROFIT/(LOSS) BEFORE TAX & EXCEPTIONAL ITEMS		12.74	(7.34)
Less: Exceptional item		-	-
PROFIT/(LOSS) BEFORE TAX BUT AFTER EXCEPTIONAL ITEMS		12.74	(7.34)
Less: Tax Expense for the yr - Current Tax		-	-
Income Tax for earlier years		-	-
PROFIT/(LOSS) AFTER TAXATION		12.74	(7.34)
Earning Per Share (Basic and Diluted)		18.39	(10.59)
See Accompanying Notes to the Financial Statements	11		

As per our report of even date

For **BHANDARI B.C. & CO.**

Chartered Accountants

Firm Registration No.311082E



**B.C. Bhandari, FCA**

Partner

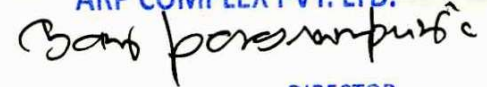
ICAI Membership No.50196

Place: Kolkata

Date: 24th August, 2024



**ARP COMPLEX PVT. LTD.**



**DIRECTOR**

Manoj Parasrampur

(DIN: 00469018)

**ARP COMPLEX PVT. LTD.**



Manish Parasrampur

(DIN: 00469033)

**Directors**

ARP COMPLEX PRIVATE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

All figures in rupees lakhs

NOTE-1 SHARE CAPITAL	31.03.2024	31.03.2023
<b>Authorised :</b>		
2000000 Equity Shares of Rs.10/- each	200.00	200.00
<b>Issued, Subscribed and Paid-up :</b>		
69300 Equity Shares of Rs.10/- each fully paid up	6.93	6.93

(i) **Term and rights attached to shares:** The Company has only one class of equity share having par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share held. All the equity shares rank pari passu in all respects including but not limited to entitlement for dividend, bonus issue and rights issue. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all liabilities in proportion to their shareholding.

(ii) The details of Shareholders holding more than 5% shares:	No. of shares (%) as at 31.3.2024	No. of shares (%) as at 31.3.2023
Krishna Devi Parasrampur	10900 (15.73%)	10900 (15.73%)
Manish Parasrampur	22700 (32.76%)	22700 (32.76%)
Manoj Parasrampur	12400 (17.89%)	12400 (17.89%)
Shyam Sunder Parasrampur	12400 (17.89%)	12400 (17.89%)
Shri Hare-Krishna Sponge Iron Limited	10900 (15.73%)	10900 (15.73%)

(iii) The reconciliation of the number of shares outstanding is as below:	No. of shares as at 31.03.2024	No. of shares as at 31.03.2023
Equity shares at the beginning of the year	69300	69300
Add: Shares issued	-	-
Equity shares at the end of the year	69300	69300

(iv) The details of Shares held by promoters at the end of the year 31.03.2024			% Change during the year
Promoter Name	No. of Shares	% of total shares	
Krishna Devi Parasrampur	10900	15.73%	Nil
Manish Parasrampur	22700	32.76%	Nil
Manoj Parasrampur	12400	17.89%	Nil
Shyam Sunder Parasrampur	12400	17.89%	Nil
Shri Hare-Krishna Sponge Iron Limited	10900	15.73%	Nil
	69300	100.00%	

(v) The details of Shares held by promoters at the end of the year 31.03.2023			% Change during the year
Promoter Name	No. of Shares	% of total shares	
Krishna Devi Parasrampur	10900	15.73%	Nil
Manish Parasrampur	22700	32.76%	
Manoj Parasrampur	12400	17.89%	
Shyam Sunder Parasrampur	12400	17.89%	Nil
Shri Hare-Krishna Sponge Iron Limited	10900	15.73%	Nil
	69300	100.00%	

NOTE- 2 RESERVE & SURPLUS	31.03.2024	31.03.2023
<b>a) Securities Premium Account</b>		
As per last Balance Sheet	159.57	159.57
<b>b) Surplus i.e. balance in Statement of Profit &amp; Loss</b>		
As per last Balance Sheet	(24.71)	(17.37)
Add: Profit for the year	12.74	(7.34)
	(11.97)	(24.71)
[a+b]	147.60	134.86

NOTE- 3 OTHER CURRENT LIABILITIES	31.03.2024	31.03.2023
Advances from Customer-Indo Chains (Raipur) Pvt Ltd	0.72	15.53
Liabilities for Expenses	9.17	8.49
GST Payable	0.99	0.47
TDS Payable	0.12	0.17
Other payables	0.47	1.19
	11.46	25.85

ARP COMPLEX PVT. LTD.

*Manish Parasrampur*

DIRECTOR



ARP COMPLEX PVT. LTD.

*Manish Parasrampur*

DIRECTOR

ARP COMPLEX PRIVATE LIMITED

All figures in rupees lakhs

NOTE-4 PROPERTY, PLANT & EQUIPMENT : Tangible Assets					Depreciation				Net Block	
TANGIBLE ASSETS	Gross Block at Cost			As at 31.03.24	Depreciation			As at 31.03.24	Net Block	
	As at 1.4.2023	Additions	(Deduction)		As at 1.4.2023	For the year	Adjustments		As at 31.03.2024	As at 31.03.2023
Freehold Land	40.00	-	-	40.00	-	-	-	-	40.00	40.00
Computer	0.95	-	-	0.95	0.90	-	-	0.90	0.05	0.05
Plant & Machinery	36.24	-	-	36.24	26.07	1.84	-	27.91	8.33	10.17
Motor Car (on hire)	13.60	-	-	13.60	6.68	2.72	-	9.40	4.20	6.92
Current Year	90.79	-	-	90.79	33.65	4.56	-	38.21	52.58	57.14
Previous Year	90.79	-	-	90.79	26.92	6.73	-	33.65	57.14	63.87

NOTE - 5 NON CURRENT INVESTMENT	31.03.2024	31.03.2023
Trade Investment		
Investments in Equity Instruments: (Unquoted, Equity shares of Face Value Rs.100/-each, Fully paid up) 26809 shares of Special Mines & Minerals Pvt. Ltd.	26.81	26.81
	<b>26.81</b>	<b>26.81</b>

NOTE - 6 CASH & BANK BALANCES	31.03.2024	31.03.2023
Cash and Cash Equivalents		
Balance with Bank in Current Accounts	8.40	8.83
Fixed Deposits (Including Accrued Interest)	74.57	70.47
Cash in hand (As certified by Management)	2.01	2.93
	<b>84.98</b>	<b>82.22</b>

NOTE- 7 SHORT TERM LOANS & ADVANCES	31.03.2024	31.03.2023
(Unsecured, considered good)		
Advances: (Recoverable in cash or in kind or for value to be received)	0.33	0.48
GST Credit Balance	0.00	0.00
Income Tax (Pending Adjustments)	1.30	0.98
	<b>1.62</b>	<b>1.46</b>

NOTE- 8 REVENUE FROM OPERATION	31.03.2024	31.03.2023
Hire Charges		
Plant & Machinery	24.60	24.60
Vehicle	6.84	6.84
Job Work Charges	10.67	-
	<b>42.11</b>	<b>31.44</b>

NOTE- 9 OTHER INCOME	31.03.2024	31.03.2023
Interest on IT Refund	0.04	0.04
Interest on FDR	4.55	3.52
	<b>4.59</b>	<b>3.56</b>

NOTE- 10 OTHER EXPENSES	31.03.2024	31.03.2023
Accounting Charges	0.24	0.24
Audit Fee	0.20	0.18
Bank Charges	0.00	0.01
Conveyance	0.07	0.08
Filing Fee	0.02	0.10
Rates & Taxes	0.19	-
Interest on delayed Statutory payments/ late filing fee of GST	0.03	0.02
Sundry Balance W/off	0.01	0.00
Legal & Consultancy Charges	0.45	0.14
Office Maintenance	0.04	0.05
Printing & Stationery	0.10	0.08
Car Insurance & Maintenance	0.27	0.49
Repair & Maintenance	-	0.40
Telephone	0.01	0.05
	<b>1.64</b>	<b>1.84</b>

ARP COMPLEX PVT. LTD.  
*Banji Parasrambhar*  
 DIRECTOR



ARP COMPLEX PVT. LTD.  
*Manish Parasrambhar*  
 DIRECTOR

ARP COMPLEX PRIVATE LIMITED

**NOTE- 11 NOTES TO FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES**

**COMPANY OVERVIEW**

ARP Complex Private Limited is an unlisted private company registered in Kolkata, India. The Company is engaged in business of letting out machineries/car on hire or rent.

1) These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in India and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and referred to Sec 129 & 133 of the Companies Act, 2013, of India. The accounting policies applied by the company are consistent with those used in previous year.

2) The Company is a small company as defined in the section 2(85) of the Companies Act, 2013.

3) Fixed Assets are stated at cost less depreciation which has been provided under Written Down Value Method based on life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

4) Non-current investments are stated at cost.

**5) DETAILS OF LOANS GIVEN, INVESTMENTS MADE AND GUARANTEE GIVEN COVERED U/S 186(4) OF THE COMPANIES ACT, 2013**

The company has not given any loans covered under the provisions of section 186 of the Companies Act, 2013.

The details of the investments made by company is given under the respective heads in the financial statements.

**6) DISCLOSURES ON RELATED PARTY TRANSACTIONS**

**a) List of Related Parties and relationship**

**1) Key Management Personnel & Directors**

Director	Manoj Parasrampur
Director	Manish Parasrampur
Director	Krishna Devi Parasrampur

**2) Relative of Directors**

Relative of Director	Shweta Parasrampur
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**3) Entities where Director/Close family members of Directors having control/ significant influence**

Company	Anita Tradelinks Pvt Ltd
Company	ARP Complex Pvt Ltd
Company	Buxom Trexim Pvt Ltd
Company	Indo Chains (Raipur) Pvt Ltd
Company	Shri Hare-Krishna Sponge Iron Ltd

All figures in rupees lakhs

**b) Transaction with Related Parties**

Related party	Relationship	Outstanding as on 31.03.24	Outstanding as on 31.03.23	Nature of transaction	Value of Transaction (2023-24)	Value of Transaction (2022-23)
Krishna Devi Parasrampur	Director	3.31	3.29	Salary	12.90	12.90
Shweta Parasrampur	Relative of director	3.74	3.74	Salary	-	7.30
Indo Chains (Raipur) Private Limited	Enterprise over which KMP have significant control.	0.72	15.53	Vehicle Rent Income Machinery Rent income Job Work income	6.84 24.60 10.67	6.84 24.60 -

**7) Payments to Statutory Auditors:**

	Current Year	Prev Year
Audit Fee	0.20	0.18
Income Tax Matters	0.16	0.14
Company Law Matters	0.01	-
Certification Matters	0.03	-

ARP COMPLEX PVT. LTD.

*Manoj Parasrampur*  
DIRECTOR



ARP COMPLEX PVT. LTD.

*Manish Parasrampur*  
DIRECTOR



**ARP COMPLEX PRIVATE LIMITED**

8) The following are analytical ratios for the year ended March 31, 2024 and March 31, 2023.

Particulars	Numerator	Denominator	31.03.2024	31.03.2023	% Change in Ratio	Reason
Current Ratio	Current Assets	Current Liabilities	7.56	3.24	133.42%	Improved due to decline in liability
Debt-Equity Ratio	Total Debt	Shareholder's Equity	NIL	NIL	-	
Debt Service Coverage Ratio	EBITDA	Debt Service	NIL	NIL	-	
Return on Equity Ratio	EAT - Preference Dividend	Average Shareholder's Equity	0.09	-0.05	270.47%	Improved due to decline in expenses and also increase in revenues.
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	NA	NA	-	
Trade Receivables Turnover Ratio	Sales	Average Trade Receivables	NIL	NIL	-	
Trade Payables Turnover Ratio	Purchases	Average Trade Payables	NA	NA	-	
Net Capital Turnover Ratio	Net Sales	Average Working Capital	0.63	0.54	17.13%	
Net Profit Ratio	Net Profit	Net Sales	0.30	-0.23	229.64%	Improved due to decline in expenses and also increase in revenues.
Return on Capital Employed	EBIT	Average Capital Employed	0.09	-0.05	270.47%	
Return on Investment	Non Operating Income realised from Investment	Average Investment	Nil	Nil	-	

9) Other statutory information

(i) There are 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.

(ii) The Company does not have borrowings from banks or financial institutions on the basis of security of current assets.

(iii) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iv) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, therefore the Company shall not require any such disclosure.

(v) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(vi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) 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
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

(viii) The Company does not have 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 (Such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

(ix) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

10) Previous year's figures have been regrouped or rearranged or reclassified wherever necessary to confirm to this year's presentation.

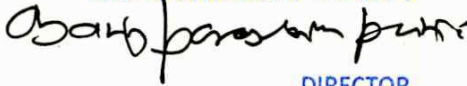
AS PER OUR REPORT OF EVEN DATE

For BHANDARI B.C. & CO.  
Chartered Accountants  
Firm Registration No. 311082E

  
B.C. BHANDARI, FCA  
Partner  
ICAI Membership No.50196  
Place: Kolkata  
Date: 24th August, 2024



**ARP COMPLEX PVT. LTD.**

  
**DIRECTOR**

Manoj Parasrampuria  
(DIN: 00469018)

**ARP COMPLEX PVT. LTD.**

  
**DIRECTOR**

Manish Parasrampuria  
(DIN: 00469033)

Directors