Jay Gupta & Associates
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

TO THE MEMBERS OF
SUNVIEW NIRMAN PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SUNVIEW NIRMAN PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

OPINION

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 the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2025, its loss, total income, changes in equity and its cash flows for the year ended on that date

BASIS FOR OPINION

We conducted our audit of the financial statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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 and presentation 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, 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

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

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 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

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.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1.1 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 Act, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

1.2 As required by sub-section 3 of Section 143 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;

(c) The Balance Sheet, 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 financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rule issued thereunder.

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With reference to the notification no. G.S.R. 583(E) dated 13th June 2017 issued by Ministry of Corporate Affairs the auditors are not required to report upon the internal financial controls of the company since the company qualifies as a small company under section 2(85) of the Companies Act 2013;

(g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us: -

i. The Company did not have any pending litigations in its financial statements.
ii. The Company did not have any long-term contract including derivative contract which may lead to any foreseeable losses.
iii. There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the period ended 31st March, 2025.
iv. The Company has not declared or paid any dividend during the year.
v.
   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;

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

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.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. The audit trail feature has been preserved by the Company as per the statutory requirements.

For Jay Gupta and Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
Firm's Registration No: 329001E

By Shanker Gupta
Partner
Membership No: 059535
UDIN: 25059535BMHCAZ125

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Place: Kolkata
Date: May 20, 2025

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

"Annexure A" to the Independent Auditor's Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of report of even date to the Financial Statements of the company for the year ended March 31, 2025; we report that:

1. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS [Clause 3(i)]:

According to the information and explanations given to us and on the basis of our audit procedures, the company does not have any property, plant and equipment. Accordingly, the provisions of Clause 3(i)(a) to (e) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

2. INVENTORY [Clause 3(ii)]

According to the information and explanations given to us and on the basis of our audit procedures, the company does not have any inventory during the year. Accordingly, the provisions of Clause 3(ii)(a) and (b) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

3. LOAN GIVEN BY COMPANY [Clause 3(iii)]

The Company has made investments in, Companies and granted unsecured loans to other parties, during the year, in respect of which:

a) The Company has not provided any loans or advances in the nature of loan or stood guarantee or provided security to any other entity during the year. Hence reporting under clause 3(iii)(a) of the Order is not applicable.

b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.

d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

4. LOAN TO DIRECTORS AND INVESTMENT BY COMPANY [Clause 3(iv)]

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5. DEPOSITS [Clause 3(v)]

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.

6. COST RECORDS [Clause 3(vi)]

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7. STATUTORY DUES [Clause 3(vii)]

(a) The Company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax, customs duty, cess and any other statutory dues have been regularly paid to the appropriate authorities.

(b) According to the information and explanations given to us there are no dues of sales tax, income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

8. SURRENDERED OR DISCLOSED AS INCOME [Clause 3(viii)]

There are no such transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. REPAYMENT DUES [Clause 3(ix)]

a. In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The company has not issued any debentures.
b. The company is not declared a willful defaulter by any bank or financial institution or other lender.
c. According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained
d. According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes
e. The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob. : +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

10. UTILISATION OF INTIAL AND FURTHER PUBLIC OFFER [Clause 3(x)]

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

11. FRAUD AND WHISTLE-BLOWER COMPLAINTS [CLAUSE 3(xi)]

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

No report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.

Whistle-blower complaints have not been received during the year by the Company.

12. NIDHI COMPANY [Clause 3(xii)]

In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

13. RELATED PARTY TRANSACTION [Clause 3(xiii)]

In our opinion and according to information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

14. INTERNAL AUDIT: [CLAUSE 3(xiv)]

According to the information and explanations given to us and based on our examination, the provisions of internal audit are not applicable to the company under the Companies Act, 2013, and no internal auditor has been appointed. Accordingly, Clause 3(xiv)(a) and (b) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

15. NON-CASH TRANSACTION [Clause 3(xv)]

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

16. REGISTER WITH RBI ACT, 1934 [Clause 3(xvi)]

a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the paragraph 3(xvi) of the order is not applicable to the company.
b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.
c) The Company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.

17. CASH LOSSES [Clause 3(xvii)]

The Company has not incurred cash losses in the Financial Year 2024-25 and in the immediately preceding financial year.

18. RESIGNATION OF STATUTORY AUDITORS [Clause 3(xviii)]

There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

19. MATERIAL UNCERTAINTY ON MEETING LIABILITIES [Clause 3(xix)]

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. TRANSFER TO FUND SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013 [Clause 3(xx)]

According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the company. Accordingly, Clause 3(xx)(a) and (b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

21. ADVERSE REMARKS IN CONSOLIDATED FINANCIAL STATEMENTS [Clause 3(xxi)]

According to the information and explanations given to us, the company does not have any subsidiaries, joint ventures, or associate companies. Accordingly, the provisions of Clause 3(xxi) of the Companies (Auditor's Report) Order, 2020 are not applicable.

For Jay Gupta and Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
Firm's Registration No: 329001E

Jay Shanker Gupta
Partner
Membership No: 059535
UDIN: 25059535BMHCAZ1250

Place: Kolkata
Date: May 20, 2025

SUNVIEW NIRMAN PRIVATE LIMITED

90,Phears Lane, 5th Floor Kolkata-700 012 Kolkata Kolkata WB 700012 IN

CIN : U70109WB2011PTC169741

Balance Sheet as on 31st March, 2025

PARTICULARS	Note No.	Figures As At 31-03-2025 (Amount in Thousands)	Figures As At 31/03/2024 (Amount in Thousands)
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	830.00	830.00
(b) Reserves & Surplus	3	77001.86	79053.54
TOTAL EQUITY		77831.86	79883.54
(2) SHARE APPLICATION MONEY RECEIVED PENDING FOR ALLOTMENT			
(3) NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	4	0.00	0.00
TOTAL NON-CURRENT LIABILITES		-	-
(4) CURRENT LIABILITIES			
(a) Short-Term Borrowings	5	0.00	0.00
(b) Trade Payables	6	0.00	0.00
(A) Total outstanding dues of micro enterprises and small enterprises			
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		3.54	0.00
(c) Other Current Liabilities	7	5.90	43.18
(d) Short Term Provision	8	245.65	10.79
TOTAL CURRENT LIABILIES		255.09	53.97
TOTAL (1 TO 4)		78086.95	79937.51
II. ASSETS			
(1) NON-CURRENT ASSETS			
(i) Intangible Assets	9	-	-
(a) Non Current Investments	11	61016.11	70220.06
(b) Long Term Loans & Advances	12	0.00	0.00
(c) Other Non- Current Assets	13	14.77	14.77
TOTAL NON-CURRENT ASSETS		61030.88	70234.83
(2) CURRENT ASSETS			
(a) Trade Receivable	16	0.00	0.00
(b) Cash & Cash Equivalents	17	90.76	9637.41
(c) Short term Loans & Advances	18	16900.00	0.00
(d) Other Current Assets	19	65.31	65.26
TOTAL CURRENT ASSETS		17056	9702.67
TOTAL (1 TO 2)		78086.95	79937.51
Notes to Financial Statements	2-29	-	-
Significant Accounting Policies	1		

As per our Report of even date.

Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN : 329001E

For and on behalf of the Board of Directors

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

JAY SHANKER GUPTA	ARVIND HARLALKA	ALOK HARLALKA
Partner	Director	Director
Membership No. 059535	DIN :00494136	DIN : 02486575
UDIN : 25059535BMHCAZ1250		

Date: 20.05.2025
Place :Kolkata

SUNVIEW NIRMAN PRIVATE LIMITED

90,Phears Lane, 5th Floor Kolkata-700 012 Kolkata Kolkata WB 700012 IN

CIN : U70109WB2011PTC169741

Statement of Profit & Loss For the Year Ended 31st March, 2025

PARTICULARS		Note No.	Figures for the Year Ended 31-03-2025 (Amount in Thousands.)	Figures for the Year Ended 31/03/2024 (Amount in Thousands.)
I)	INCOME			
	Revenue from Operations	20	-	-
	Other Income	21	1728.85	779.02
	TOTAL INCOME		1728.85	779.02
II)	EXPENSES			
	Finance Cost	25	-	372.80
	Other Expenses	27	3540.88	596.26
	TOTAL EXPENSES		3540.88	969.06
III)	Profit/(Loss) Before Exceptional and Extra ordinary items & Tax (I - II)		-1812.03	-190.04
IV)	Exceptional Items		0.00	0.00
V)	Profit/(Loss) Before Extra ordinary items & Tax (III - IV)		-1812.03	-190.04
VI)	Extra Ordinary Items		-	0.00
VII)	Profit/(Loss) Before Tax (V- VI)		-1812.03	-190.04
VIII)	Tax Expenses			
	Current Tax	28	245.65	10.79
	Deffered Tax		-	0.00
	MAT Credit		-	0.00
	Earlier Years		-6.00	64.06
			239.65	74.85
IX)	Profit/ (Loss) After Tax (VII - VIII)		-2051.68	-264.89
X)	Basic	29		
	1) Basic (In Rs.)		(2.47)	(0.32)
	2) Diluted (In Rs.)		(2.47)	(0.32)
	Notes to Financial Statements	2-29		
	Significant Accounting Policies	1		

As per our Report of even date.
Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN : 329001E

For and on behalf of the Board of Directors

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

JAY SHANKER GUPTA
Partner
Membership No. : 059535
UDIN : 25059535BMHCAZ1250
Date: 20.05.2025
Place :Kolkata

ARVIND HARLALKA
Director
DIN :00494136

ALOK HARLALKA
Director
DIN : 02486575

SUNVIEW NIRMAN PRIVATE LIMITED

90,Phears Lane, 5th Floor Kolkata-700 012 Kolkata Kolkata WB 700012 IN

CIN : U70109WB2011PTC169741

Statement of Cash Flows on 31st March, 2025

PARTICULARS	*Figures As At 31-03-2025* *(Amount in Thousands)*	*Figures As At 31/03/2024* *(Amount in Thousands)*
(A) Cash flows from operating activities		
Net Profit before taxation , and extra ordinary item	-1812.03	-190.04
Adjustment for :		
Finance Cost	0.00	372.80
Depreciation	0.00	0.00
Interest Income Received	-653.10	-679.65
Income tax refund	-2.10	
Profit on Sale of Investment	-1073.65	-94.33
Operating profit before working capital changes	-3540.88	-591.21
Increase / (Decrease) in Short Term Borrowings	0.00	0.00
Increase / (Decrease) in Trade Payables	3.54	0.00
Increase / (Decrease) in Other Current Liabilities	-37.28	-32.50
Increase / (Decrease) in Short Term Provisions	0.00	0.00
(Increase) / Decrease in Inventories	0.00	0.00
(Increase) / Decrease in Trade Receivable	0.00	0.00
(Increase) / Decrease in Short Term Loans & Advances	-16900.00	0.00
(Increase) / Decrease in Other Current Asset	-0.05	-15.21
Operating Profit after working capital changes	-20474.67	-638.91
Less : Income taxes paid	-4.79	-2349.07
Less : Dividend Paid	0.00	0.00
Net cash flow from operating activities	-20479.46	-2987.98
(B) Cash flows from investing activities		
(Purchase)/ Sale of Fixed Assets	0.00	0.00
(Purchase)/ Sale of Current Investments	0.00	0.00
(Increase)/ Reduction in value of Current Investments	0.00	0.00
Profit on Sale of Investment	1073.65	94.33
(Purchase)/ Sale of Non Current Investments	9203.95	-9103.95
(Increase) / Decrease in Long Term Loans & Advances	0.00	10992.00
(Increase) / Decrease in Other Non-current assets	0.00	254.04
Income tax refund	2.10	
Interest Income Received	653.10	679.65
Net cash flow used in investing activities	10932.80	2916.07
(C)Cash flows from financing activities		
Proceeds from issue of share capital	0.00	0.00
Finance Cost	0.00	-372.80
Net cash flow used in financing activities	0.00	-372.80
(i) Net increase in cash and cash equivalents (A+B+C)	-9546.65	-444.71
(ii) Cash and cash equivalents at beginning of period	**9637.42**	10082.13
(iii) Cash and cash equivalents at end of period (i + ii)	**90.76**	9637.42

As per our Report of even date

Jay Gupta & Associates

(Erstwhile Gupta Agarwal & Associates)

Chartered Accountants

FRN :329001E

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Arvind Harlalka

JAY SHANKER GUPTA

Partner

Membership No : 059535

UDIN : 25059535BMHCAZ1250

Date: 20.05.2025

Place :Kolkata

ARVIND HARLALKA

Director

DIN :00494136

ALOK HARLALKA

Director

DIN : 02486575

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

NOTES TO AND FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2025

CORPORATE INFORMATION

SUNVIEW NIRMAN PRIVATE LIMITED (" Company ") is a Private Limited Company incorporated under Companies Act , 1956 vide CIN : U70109WB2011PTC169741. The Company is currently engaged in the business of Real Estate.

I SIGNIFICANT ACCOUNTING POLICIES & NOTES :

A Basis Of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) on going concern. The company has prepared these financial statements to comply in all material respects with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

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

B Use of Estimates

The preparation of the Financial Statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates includes future obligation with respect to employees benefits, income taxes, useful lives of fixed assets etc. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

C Property, Plant and Equipments & Intangible Assets

The Property, Plant and Equipments & Intangible Assets are stated at cost, less accumulated depreciation and impairment ,if any. Direct costs are capitalised until such assets are not put to use.

D Depreciation and Amortisation

Depreciation on Property, Plant and Equipments is provided on the straight-line method over the useful life of assets estimated by the management. Depreciation for assets purchased / sold during a period is proportionately charged.

E Cash and Cash Equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

F Provision For Current and Deferred Tax

Provision for current Income Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

G Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as Current Investments. All other investments are classified as Long Term Investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Both current investments and long term investments are carried in the financial statements at cost. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

NOTES TO AND FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2025

H **Working capital limits from Banks/FIs on the basis of security of current assets**

The Company has no borrowings from the banks or financial institutions on the basis of current assets

I **Wilful defaulter**

The company is not declared wilful defaulter by any bank or financial Institution or other lender

J **Relationship with struck off Companies**

The company has no transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act,1956

K **Registration of charge or satisfaction with Registrar of Companies**

The company has no charge or satisfaction yet to be registered with Registrar of Companies

L **Compliance with number of layers of Companies**

The company has no Subsidiary therefore provisions prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on numbers of Layers) Rules , 2017 not applicable to us

M **Compliance with Approved Scheme(s) of Arrangements**

During the year under review, the company has not made any application for Scheme of Arrangement. Accordingly, no approval from the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 is required to be obtained by the company

N **Undisclosed Income**

The Company has no such transaction not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961

O **Details of Crypto Currency or Virtual Currency**

The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

P **Provision, Contingent Liabilities, and Contingent Assets**

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

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements

Q **Ratio**

The ratios for the years ended 31st March 2025, 31st March, 2024 and 31st March, 2023 are as follows :

Sr. No.	Particulars	Numerator	Denominator	As at (in %) 31st March, 2025	As at (in %) 31/03/2024	As at (in %) 31-03-2023	Variance (in %)
a)	Current Ratio	Current Assets	Current Liabilities	66.80	179.78	179.78	-62.81%
b)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	-	-	-	-
c)	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	-	-	-	-
d)	Return on Equity Ratio (%)	Net Profits after Taxes	Average Shareholder's Equity	(0.026)	(0.003)	-0.33%	684.63%
e)	Inventory Turnover Ratio	Cost of Goods Sold	Average Value of Inventory	-	-	-	-
f)	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivable	-	-	-	-
g)	Trade Payables Turnover Ratio	Net Credit Purchase	Average Trade Payables	-	-	-	-
h)	Net Capital Turnover Ratio	Revenue from Operation	Working Capital	-	-	-	-
i)	Net Profit Ratio (%)	Net Profit after tax	Revenue from Operation	0.00%	0.00%	0.00%	-
j)	Return on Capital Employed (%)	Earning before Interest and Taxes	Capital Employed	-2.33%	0.23%	0.23%	-1117.60%
k)	Return on Investment (%)	Income Generated from Investments	Average Investments	3.32%	0.27%	0.27%	1209.90%

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

NOTES TO AND FORMING PART OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2025

	Ratios Variance > 25%	Remarks
a)	Current Ratio	Current Ratio Decreased by 62.81% during F.Y 2024-2025 in comparision to F.Y 2023-2024 due to increase in Current Liabilities during F.Y 2024-2025.
b)	Return on Equity Ratio (%)	Retun on Equity Ratio Increased by 684.63% during F.Y 2024-2025 in comparision to F.Y 2023-2024 due to decrease in Average Shareholders Equity during F.Y 2024-2025.
c)	Return on Capital Employed (%)	Retun on Capital Employed decreased by 1117.60% during F.Y 2024-2025 in comparision to F.Y 2023-2024 due to decrease in EBIT during F.Y 2024-2025.
d)	Return on Investment (%)	Retun on Capital Employed increased by 1209.90% during F.Y 2024-2025 in comparision to F.Y 2023-2024 due to increase in Income Generated from Investments during F.Y 2024-2025.

R **Earning Per Share**

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on 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 items. The number of shares used in computing basic earning per share is the weighted average number of equity shares outstanding during the period. The number of shares used in computing diluted earning per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as of the beginning of the period, unless issued at a later date.

S **Employee Benefit Expenses :**

Provision for Leave Encashment are made on Cash basis.

T **Previous Year Figure**

The Company has reclassified, rearranged and regrouped the previous year figures in accordance with the requirements applicable in the current year.

As per our report of even date
Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN : 329001E

JAY SHANKER GUPTA
Partner
Membership No. : 059535
UDIN : 25059535BMHHAZ1250
Date : 20.05.2025

For and on behalf of the Board of Directors

ALOK HARLALKA
Director
DIN : 02486575

ARVIND HARLALKA
Director
DIN :00494136

Date: 20.05.2025
Place :Kolkata

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

NOTES TO FINANCIAL STATEMENTS

2 (a) Share Capital

Particulars		As at 31/03/2025		As at 31/03/2024	
		(Nos.)	*(Amount in Thousands.)*	(Nos.)	*(Amount in Thousands.)*
(a)	**Authorized Share Capital**				
	Equity Shares of Rs. 1/- each	15,00,000	1500.00	15,00,000	1500.00
		15,00,000	1500.00	15,00,000	1500.00
(b)	**Issued, Subscribed & Fully Paid-up Capital**				
	Equity Shares of Rs. 1/- each	8,30,000	830.00	8,30,000	830.00
		8,30,000	830.00	8,30,000	830.00

		As at 31/03/2025		As at 31/03/2024	
(c)	Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year	Quantity (Nos.)	*(Amount in Thousands.)*	Quantity	Amount
	Balance at the beginning of the financial year	8,30,000	830.00	1,08,000	108.00
	Allotment during the financial year			7,22,000	722.00
	Balance at the end of the financial year	8,30,000.00	8,30,000.00	8,30,000	830.00

		As at 31/03/2025		As at 31/03/2024	
(d)	Shareholders holding more than 5% of Equity Share Capital	(Nos)	(%)	(Nos)	(%)
(i)	Ashirwad Dealcom	99,600	12.00%	99,600	12.00%
(ii)	Gretex Industries Limited	7,30,400	88.00%	-	0.00%
(iii)	Gretex Corporate Service Limited	-	-	4,66,000	56.14%
(iv)	Gretex Share Broking Private Limited	-	-	2,64,400	31.86%

(e) Shares held by promoters at the end of the year

	Promotor Name	Shares held by Promoters As at 31st March , 2025		As at 30th September , 2024	As at 31st March, 2024		% Change during the year
		No of Shares	% of Total Shares	No of Shares	No of Shares	% of Total Shares	
(i)	Ashirwad Dealcom	99600	12.00%	99600	99600	12.00%	0.00%
(ii)	Gretex Industries Limited	730400	88.00%	730400	-	0.00%	100.00%
(iii)	Gretex Corporate Service Limited	-	-	-	466000	56.14%	-100.00%
(iv)	Gretex Share Broking Private Limited	-	-	-	264400	31.86%	-100.00%
	Total	830000	100.00%	830000	830000	100.00%	

As per records of the company including its register of members and other declarations received from the shareholders regarding beneficial interest, the above shareholders represents legal ownership of shares.

(f) 1 - Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in the Register of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders of the same class.In the event of Winding up of the Company , Equity Shareholders will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. For the said purpose, the liquidator may set such value as he deems fair upon any property to be divided and may determine how such division shall be carried out between the members.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

3 (b) Reserves & Surplus

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) **General Reserve**	0.00	0.00
Add: Transfer from profit & Loss A/c	0.00	0.00
Sub-Total	0.00	0.00
(b) **Securities Premium Account**		
Balance as per last account	69362.00	69362.00
Add: Premium Received on Issue of shares	0	0.00
Sub-Total	69362.00	69362.00
(c) Surplus in Profit & Loss Statement		
Balance as per last account	9691.54	9956.42
Add: Transfer from Profit & Loss Statement	-2051.68	-264.89
Sub-Total	7639.86	9691.54
Total (a to c)	77001.86	79053.54

4 Long Term Borrowings

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Loan from Related Party	0.00	0.00
(b) Loan from Others	0.00	0.00
	0.00	0.00

5 0

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Loan from Related Party	0.00	0.00
(b) Loan from Others	0.00	0.00
	0.00	0.00

6 0

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Outstanding dues of micro enterprises and small enterprises	0.00	0.00
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	3.54	0.00
Total Trade Payable	3.54	0.00

(i) Ageing schedule for trade payables outstanding as at 31st March, 2025 is as follows

Particulars	Outstanding for following periods from the date of payments				
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years
(i) Undisputed Trade Payables - MSME	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade Payables - Other	3.54	0.00	0.00	0.00	0.00
(iii) Disputed Trade Payables - MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Payables - Other	0.00	0.00	0.00	0.00	0.00

(ii) Ageing for trade Payables outstanding as at 31st March 2024 is as follows

Particulars	Outstanding for following periods from the date of payments					(Amount in Thousands.)
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	
(i) Undisputed Trade Payables - MSME	0.00	0.00	0.00	0.00	0.00	-
(ii) Undisputed Trade Payables - Other	0.00	0.00	0.00	0.00	0.00	-
(iii) Disputed Trade Payables - MSME	0.00	0.00	0.00	0.00	0.00	-
(iv) Disputed Trade Payables - Other	0.00	0.00	0.00	0.00	0.00	-

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

7 Other Current Liabilities

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Audit Fees Payable	5.90	5.90
(b) Liabilities for Expenses	0.00	0.00
(c) TDS Payable	0.00	37.28
	5.90	43.18

8 **Short Term Provision**

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Provision for Income Tax	245.65	10.79
	245.65	10.79

9 Property Plant & Equipment and Intangible Assets

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(1) Property Plant & Equipment	0.00	0.00
(2) Intangible Assets	0.00	0.00
	0.00	0.00

11 Non Current Investments

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Investments In Property		
REAL ESTATE		
Flat at Convent [illegible]	61016.11	61016.11
(b) Investments In Mutual Fund		
QUOTED		
Sundaram Mutual Fund ([illegible] shares @ 2099.58/- each)	0.00	8304.71
(c) Investments In Shares		
UNQUOTED		
[illegible] Payment Technologies Ltd (Cost: 7200 shares @ 124.89/- each. Market value as on 31.03.2024 is Rs. (in Thousands) [illegible])	0.00	899.24
	61016.11	70220.06

12 Long Term Loans & Advances

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a) Advance to Related Parties	0.00	0.00
(b) Advance to Others	0.00	0.00
	0.00	0.00

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

13 Other Non - Current Assets

	Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
a)	Security Deposit	14.77	14.77
		14.77	14.77

14 Current Investments

	Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a)	Investments In Equity Share	0.00	0.00
		0.00	0.00

15 Inventory

Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
Value of Inventories as on 31st March, 2025 at cost or Market Price which ever is Lower	0.00	0.00
	0.00	0.00

16 Trade Receivable

	Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a)	Secured, considered good	0.00	0.00
(b)	Unsecured, considered good	0.00	0.00
(c)	Doubtful	0.00	0.00
	Total Trade Receivable	0.00	0.00

(i) Ageing for trade receivable outstanding as at 31st March, 2025 is as follows.

Particulars	Outstanding for following periods from the date of payments				
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years
(i) Undisputed Trade receivables- considered good	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade receivables- considered good	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00

(ii) Ageing for trade receivable outstanding as at 31st March, 2024 is as follows.

Particulars	Outstanding for following periods from the date of payments					(Amount in Thousands.)
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	
(i) Undisputed Trade receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed Trade receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade receivables- considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade receivables- considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00

17 Cash & Cash Equivalents

	Particulars	Figures as at 31/03/2025 *(Amount in Thousands.)*	Figures as at 31/03/2024 *(Amount in Thousands.)*
(a)	Cash in Hand	26.52	26.52
(b)	Balance at Bank	64.24	9610.89
		90.76	9637.41

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

18 Short term Loans & Advances

Particulars	Figures as at 31/03/2025 (Amount in Thousands.)	Figures as at 31/03/2024 (Amount in Thousands.)
(a) Advance to Related Parties	16900.00	0.00
	16900.00	0.00

19 Other Current Assets

Particulars	Figures as at 31/03/2025 (Amount in Thousands.)	Figures as at 31/03/2024 (Amount in Thousands.)
(a) MAT Credit	0.00	0.00
(b) Tax Deducted at Sources	65.31	65.26
	65.31	65.26

In the opinion of the Board, all assets other than fixed assets and non-current investments, have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

20 **Revenue from Operations**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Income From Operation		
Service Charges Received	0.00	0.00
	0.00	0.00

21 **Other Income**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Interest received on Loan	653.10	679.65
Profit on sale of Shares	1073.65	94.33
Dividend Income	0.00	5.04
Income tax refund	2.10	0.00
	1728.85	779.02

22 **Purchases of Stock in Trade**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Purchases of Traded Goods	0	0.00
	0.00	0.00

23 **Change in Inventories**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Opening Stock	0.00	0.00
Less: Closing Stock	0	0.00
	0	0.00

24 **Employee Benefit Expenses**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Salaries, Bonus & Other Allowances	0	0.00
	0.00	0.00

25 **Finance Cost**

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Interest Expenses	0	372.80
	0.00	372.80

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

26 Depreciation and Amortisation

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
On Property, Plant & Equipments	0	0.00
On Intangible Assets	0	0.00
	0.00	0.00

27 Other Expenses

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Audit Fees	5.90	5.90
Bank Charges	0.00	0.12
Business Promotion Expenses	0.00	0.00
Electricity Expenses	87.34	92.48
Filing Fees	0.00	1.20
Interest on TDS	0.00	0.00
Maintenance Charges	221.72	233.75
Professional Fees	3.54	26.28
General Expenses	0.00	6.89
Interest on Income Tax	0.00	212.66
Professional Tax	2.50	10.00
AMC Charges	0.00	1.68
Demat Charges	321.71	0.00
Loss on Sales of Shares	0.00	5.30
ROC filing fees	1.20	0.00
Transfer Expenes on Capital Gain	1.22	0.00
Trading	2895.75	0.00
Loan Processing Fees	0.00	0.00
	3540.88	596.26

28 Tax Expenses

Particulars	Year Ended 31/03/2025	Year Ended 31/03/2024
	(Amount in Thousands.)	*(Amount in Thousands.)*
Current Income Tax	245.65	10.79
MAT Credit	0.00	0.00
Deferred Tax	0.00	0.00
	245.65	10.79

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

29 **Basic Earnings Per Equity Share :**

Particulars	Year ended 31/03/2025	Year ended 31/03/2024
(A) Basic Earning Per Share		
Net Profit /(Loss) attributable to Equity Shareholders (In Thousand)	-2051.68	-264.89
Weighted average number of Equity Shares in issue (in thousands)	830000.00	830000.00
Basic Earning per share of Rs.1/- each in (Rs.)	**(2.47)**	**(0.32)**
(B) Diluted Earning Per Share		
Net Profit /(Loss) attributable to Equity Shareholders (In Thousand)	-2051.68	-264.89
Weighted average number of Equity Shares in Pre - issue (in thousands)	830000.00	830000.00
Add: Prospective Equity Shares(Pending for allotment)		-
	830.00	830.00
Diluted Earning per share of Rs.1/- each in (Rs.)	**(2.47)**	**(0.32)**

J **Current Assets, Loans & Advances**

In the opinion of the Board and to the best of its knowledge and belief the value on realisation of current assets in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and repayable on demand.

K **Recognition of Income & Expenditure**

Income and expenditure is recognized and accounted for on accrual basis. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from sale of goods is recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration. Sales are recorded net of cash and trade discounts.

L **Foreign Exchange Gain/(Loss)**

During the year the company has recognised Foreign Exchange Gain or Loss.

M **Related Party Transactions**

As per Accounting Standard 18, notified in the companies Rules 2006, the disclosure of Related Party Transaction is as per **Annexure II**

N **Title deeds of immovable property not held in the name of the company:**

The Company does not have any Immovable Property.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

SUNVIEW NIRMAN PRIVATE LIMITED

CIN : U70109WB2011PTC169741

O **Revaluation of Property, Plant and Equipment:**

The Company does not have any Property, Plant and Equipments.

P **Loans and Advances in the nature of loan repayable on demand or without specifying the terms or period of repayment:**

During the year, the company has granted Loans or Advances in the nature of loans to the related parties (as defined under Companies Act, 2013), the said loans were granted without specifying any period or terms of repayment. The details thereof is presented as follows:-

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding	Percentage to the total Loans & Advances in the nature of loans
Promotor	-	-
Director	-	-
KMP	-	-
Related Parties	-	-

Q **Benami Property held:**

There is no proceeding have been initiated or pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act , 1988 (45 of 1988) and the rules made thereunder.

As per our Report of even date.
Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

JAY SHANKER GUPTA
Partner
Membership No. : 059535
UDIN : 25059535BMHCAZ1250
Date: 20.05.2025
Place :Kolkata

For and on behalf of the Board of Directors

ARVIND HARLALKA	ALOK HARLALKA
Director	Director
DIN : 00494136	DIN : 02486575