

**CHAMPDANY CONSTRUCTIONS LIMITED**  
**DIRECTORS' REPORT**

**To the shareholders**

Your Directors are pleased to present the Annual Report of your Company and the Company's Audited Financial Statements for the financial year ended **31<sup>st</sup> March 2024**.

**Financial Highlights**

During the year under review, performance of your company was as under:

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Particulars	Year ended 31 <sup>st</sup> March, 2024	Year ended 31 <sup>st</sup> March, 2023
Turnover	557.66	16146.59
Profit/(Loss) before taxation	(1211.36)	(135.94)
Less: Tax expenses	0.00	99.09
Profit/(Loss) after tax	(1211.36)	(235.03)
Add: Balance B/F from the previous year	4201.78	4436.81
Closing Balance	2990.42	4201.78

**Operations**

Loss for the year is Rs 1211.36 ( In thousands) as compared to loss of Rs 235.03 (In thousands) in the previous year.

**Dividend**

Your Directors regret their inability to declare any dividend for the financial year under review due to loss sustained during the year.

**Directors**

Mr. Jayant Pujara Director ( DIN: 00235407) of the Company retires by rotation and being eligible, has offered himself for re-appointment.

Mr Amrendra kumar Jha and Mr Mahadev Ghosh are continuing as Directors of the company

### **Directors Responsibility Statement**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) In preparation of the Annual Accounts, for the year ended **March 31, 2024**, the applicable accounting standards have been followed and there are no material departures from the same;
- b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as on **March 31, 2024** and of the **Loss** of the Company for the year ended on that date;
- c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors have prepared the Annual Accounts of the Company 'on a going concern' basis;
- e) the Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and are operating effectively and;
- f) 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;

**Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of report**

No material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of report.

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**Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operation in future**

No significant and material orders were passed by the Regulators for or against the company during the year under review.

**Statutory Auditors**

M/s Dipankar Mukherjee & Associates, Chartered Accountants are continuing as Auditors of the company.

**Auditors' Report**

There was no qualification, reservations or adverse remarks made by the Auditors in their Report.

**Number of Board Meetings**

During the Financial Year 2023 -2024, four Board of Directors Meetings (15/05/2023, 05/08/2023, 04/11/2023 & 02/02/2024) were duly convened and held.

**Risk Management Policy**

Your company has established a Risk Management Mechanism to manage significant risk faced by your company. The mechanism has been strengthened from time to time with a view to manage risk in the more structured way as an integral part of decision making process.

**Internal Financial Control**

The company has in place Internal Financial Control Systems, commensurate with the size and complexity of its operations to ensure proper recording of financial and operational and compliance of various internal controls and other regulatory and statutory compliances.

**Particulars of Advances/ Investments outstanding during the financial year**

Particulars of Advances/ Investments outstanding during the financial year are given in the notes to the financial statements. There was no loans / guarantee/ outstanding during the financial year.

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

All transactions entered into with the related party- holding company as defined under the Companies Act, 2013 during the financial year were in the ordinary course of business and on arm lengths basis and do not attract the provisions of section 188 of the Companies Act, 2013.

**Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo**

The particulars required 11/s 134 (3) (m) of the Companies Act, 2013 are not applicable to the Company.

**Particulars of Employees**

There was no employee in receipt of remuneration exceeding the limit under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**Acknowledgment**

The Directors express their sincere appreciation to the valued shareholders, bankers for their support

**On behalf of the Board**

Place: Kolkata

Dated: 15<sup>th</sup> May, 2024

  
**Director**

( Mahadev Ghosh )

DIN: 02484497

  
**Director**

( Amrendra Kumar Jha )

DIN:09389543



Independent Auditor's Report  
To the Members of CHAMPDANY CONSTRUCTIONS LIMITED

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

**Opinion**

We have audited the accompanying standalone financial statements of CHAMPDANY CONSTRUCTIONS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2023, its profits 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 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 end, 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 the Companies (Auditor's Report Order, 2020 ("the Order")), issued by Central Government of India in terms of sub-section(11) of Section 143 of the Companies Act, 2013 we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable
2. 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;
  - c. the Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement 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. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.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 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
  - 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 has 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 accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For **DIPANKAR MUKHERJEE ASSOCIATES**

Chartered Accountants  
(Firm Registration No. 0332257E)

*Dipankar Mukherjee*

**CA DIPANKAR MUKHERJEE**  
Proprietor

ICAI Membership No.063796  
UDIN : 24063796BKAQYF8621  
Kolkata, 15.05.2024



324/3, D.H.ROAD, KOLKATA-700034, WEST BENGAL



## Annexure-A to the Auditors' Report

Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements of the Auditors' Report of even date to the members of CHAMPDANY CONSTRUCTIONS LIMITED on the financial statements for the year ended 31<sup>st</sup> March, 2024.

- (i) a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets .
- b) The company does not own intangible assets.
- c) The fixed assets have been physically verified by the management at regular intervals and no indiscrepancy have been noticed during the year.
- d) According to the information and examinations given to us and on the basis of our examination, we report that, the title deeds of immovable properties are held in the name of the Company as at the balance sheet date
- e)The company has not revalued its Property, Plant and Equipment during the year.
- f) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- (ii) a) According to the information and explanations given to us, the company did not hold any inventories during the year. Accordingly, paragraph 3(ii)(a) of the Order is not applicable.
- b) The Company has not been sanctioned working capital limits in excess of five crore rupees in aggregate from banks and/or financial institutions during the year on the basis of security of current assets of the Company. Accordingly, paragraph 3(ii)(b) of the Order is not applicable.
- (iii) a) During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.
- b) During the year the investments made by the Company is not prejudicial to the Company's Interest. The Company has not provided guarantees or security and has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties and hence not commented upon.
- c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) to 3(iii)(f) of the Order is not applicable to the Company and hence not commented upon.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made
- (v) According to the information and explanation given to us, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
- (vi) The Company is not required to maintain cost records as prescribed by the Central Government under sub-section (1) of section 148 of the Act.



- (vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and any other statutory dues to the appropriate authorities.
- b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and any other statutory dues that have not been deposited on account of any dispute.
- (viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- (ix) a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) The Company has not been declared willful
- c) defaulter by any bank or financial institution or government or any government authority.
- d) The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix)(c) of the Order is not applicable to the Company.
- e) The Company did not raise any funds during the year hence, the requirement to report on clause (ix)(d) of the Order is not applicable to the Company.
- f) On an overall examination of the financial statements of the Company, 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. Hence, the requirement to report on clause (ix)(e) of the Order is not applicable to the Company.
- g) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
- b) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares/fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) a) According to the information and explanations given to us, no fraud by the company or on the company has been noticed or reported during the year under audit.
- b) No report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/secretarial auditor or by using Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.





- (xii) The Company is not a Nidhi Company. Accordingly, the requirement to report on clause 3(xii)(a)/(b)/(c) of the Order is not applicable to the Company
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the transactions with the related parties are in compliance with sections 177 and 188 of the Act. The details of all related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) a) The Company does not have any formal internal audit system in place. All the transactions are directly handled by the directors and as such the internal controls are commensurate with the size and nature of its business.
- b) The review of internal audit reports of the Company is not applicable in view of reasons stated above.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii) The company has incurred cash loss in the current financial year but there was no cash loss in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the company.
- (xix) On the basis of the financial ratios disclosed in the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 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.





- (xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For DIPANKAR MUKHERJEE & ASSOCIATES  
Chartered Accountants  
(Firm Registration No. 0332257E)

*Dipankar Mukherjee*

CA DIPANKAR MUKHERJEE  
Proprietor  
ICAI Membership No.063796  
UDIN: 24063796BKAQYF8621  
Kolkata, 15.05.2024.



324/3, D.H.ROAD,  
KOLKATA-700034, WEST BENGAL.

**Champdany Constructions Limited**

Balance Sheet as at 31 March, 2024

Amount in Rupees  
(in Thousand)

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
<b>ASSETS :-</b>			
<b>1. Non-current assets</b>			
(a) Property Plant and Equipment	2	77,976.76	78,387.55
(b) Financial Assets:			
i) Investments	3	1,253.42	1,587.90
(c) Other Non-Current Assets	4	1.25	-
		79,231.43	79,975.45
<b>2. Current assets</b>			
(a) Financial Assets:			
i) Trade Receivables	5	20,524.05	21,607.16
ii) Cash and Cash Equivalents	6	86.04	60.15
(b) Other Current Assets	7	6,256.31	6,689.36
		26,866.40	28,356.66
<b>TOTAL ASSETS (1+2)</b>		<b>106,007.83</b>	<b>100,332.11</b>
<b>EQUITY AND LIABILITIES :-</b>			
<b>1. Equity</b>			
(a) Equity Share capital	8	81,019.59	81,019.59
(b) Other Equity	9	4,347.02	5,594.68
		85,366.61	86,614.27
<b>2. Liabilities</b>			
<b>A. Current Liabilities</b>			
(a) Financial Liabilities:			
i) Borrowings	10	119.21	94.22
ii) Trade Payable	11	19,401.66	19,957.22
(b) Other current liabilities	12	1,210.35	1,686.41
		20,731.22	21,717.85
<b>TOTAL EQUITY AND LIABILITIES (1+2)</b>		<b>106,097.83</b>	<b>108,332.11</b>
Significant Accounting Policies	1		
Accompanying notes form integral part of the financial statements			

In terms of our report of even date,

For DIPANKAR MUKHERJEE &amp; ASSOCIATES

Chartered Accountants  
(Firm Registration No 332257E)*Dipankar Mukherjee*  
(Dipankar Mukherjee)Proprietor  
Membership No. 063796  
UDIN: 24063796BKAQYF8621Place : Kolkata  
Date : 15th May, 2024

For and on behalf of the Board

*MahaDev Ghosh*      *Amrendra Kumar Jha*  
(MAHADEV GHOSH)      (AMRENDRA KUMAR JHA)Director      Director  
DIN- 02484497      DIN-09389543Place : Kolkata  
Date : 15th May, 2024

**Champdany Constructions Limited**

Statement of Profit and Loss for the year ended 31 March, 2024

Amount in Rupees  
(in Thousand)

Particulars	Note No.	2023-2024		2022-2023	
1. Revenue from Operations	13		501.48		15,814.01
2. Other Income	14		56.18		532.58
3. Total Revenue (1+2)			557.66		16,146.59
4. <u>Expenses:</u>					
a) Purchase of Raw-Jute			-		12,915.19
b) Depreciation & amortisation expense	2		410.78		409.27
c) Other Expenses	15		1,358.24		2,958.08
<b>Total Expenses (Sub total 4)</b>			<b>1,769.02</b>		<b>16,282.53</b>
5. Profit /(Loss) before Exceptional Item & Tax (3-4)			(1,211.36)		(135.94)
6. Exceptional Item :			-		-
7. <b>Profit /(Loss) before Tax (5-6)</b>			(1,211.36)		(135.94)
8. <u>Tax expenses:</u>					
a) Current Tax expenses			-		-
b) Relating to prior years			-	99.09	99.09
9. Profit / (Loss) for the year ( 7 - 8)			(1,211.36)		(235.03)
10. Earnings as per equity share:	20				
a). Basic			(0.15)		(0.03)
b). Diluted			(0.15)		(0.03)

In terms of our report of even date,

For DIPANKAR MUKHERJEE &amp; ASSOCIATES

Chartered Accountants

(Firm registration No 33225/E)

Dipankar Mukherjee  
(Dipankar Mukherjee)

Proprietor

Membership No. 063796

UDIN: 24063796BKAQYF8521

Place : Kolkata

Date : 15th May, 2024



For and on behalf of the Board

MahaDev Ghosh

(MAHADEV GHOSH)

Director

DIN-02484497

Amrendra Kumar Jha

(AMRENDRA KUMAR JHA)

Director

DIN-09389543

Place : Kolkata

Date : 15th May, 2024



**Champdany Constructions Limited**

Cash Flow Statement For the year ended 31st. March 2024

	Amount in Rupees (in Thousand)	
	2023-2024	2022-2023
<b>A. Cash Flow from Operating Activities</b>		
Net profit/(loss) before tax	(1,211.36)	(135.94)
Adjusted for :		
Depreciation	410.78	409.27
Interest Received	-	(68.00)
Profit on Sale of Current Investment	(501.48)	(2.17)
Diminution in value of Current Investments	-	-
<b>Operating Profit before working capital changes</b>	<u>(1,302.06)</u>	<u>203.15</u>
Adjusted for :		
(Increase)/decrease in Receivable, Loans & Advance	1,514.91	453.56
Increase/(decrease) in other Current Liabilities	(986.61)	(450.81)
Inventories	-	-
<b>Cash generated from operations</b>	<u>(773.76)</u>	<u>205.90</u>
Direct taxes	-	99.09
<b>Net Cash from Operating Activities</b>	(A) <u>-</u>	<u>(773.76)</u>
		106.81
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	-	(229.60)
Proceeds from Sale of Fixed Assets	-	-
Proceeds from Sale of Current Investments	799.65	4.36
Purchase of Investments	-	-
Interest Received	-	68.00
<b>Net Cash from Investing Activities</b>	(B) <u>-</u>	<u>799.65</u>
		(157.24)
<b>C. Cash Flow from Financing Activities</b>		
Interim Dividend Paid	-	-
<b>Net Cash (used) in Financing Activities</b>	(C) <u>-</u>	<u>-</u>
		-
<b>Net increase/(decrease) in Cash or Cash Equivalents</b>	(A+B+C) <u>25.89</u>	<u>(50.43)</u>
<b>Cash and Cash Equivalents (Opening Balance)</b>	<u>60.15</u>	<u>110.58</u>
<b>Cash and Cash Equivalents (Closing Balance)</b>	<u>86.04</u>	<u>60.15</u>

For DIPANKAR MUKHERJEE & ASSOCIATES

Chartered Accountants  
(Firm Registration No 332257E)

*Dipankar Mukherjee*

(Dipankar Mukherjee)  
Proprietor  
Membership No. 063796  
UDIN: 24063796BKAQYF8621



For and on behalf of the Board

*Mahadev Ghosh*      *Amrendra Kumar Jha*

(MAHADEV GHOSH)  
Directors  
DIN-02484497

(AMRENDRA KUMAR JHA)  
Directors  
DIN-09389543

Place : Kolkata  
Date : 15th May, 2024

Place : Kolkata  
Date : 15th May, 2024

## Champdany Constructions Limited

### Notes to the financial statements

#### 1. Significant Accounting Policies

##### 1.1 Basis of Preparation of Financial Statements :

The financial statements have been prepared on a going concern basis as per the new Indian Accounting Standards and the provisions of the Companies Act, 2013 to the extent applicable for preparation of these financial statements

##### 1.2 Property Plant and Equipment :

- a) Property Plant and Equipment are considered at their original cost of acquisition including incidental expenses and depreciation on building has been provided on straight line method.
- b) Building held for earning rental income has been included in Property Plant and Equipment and not treated as Investment property.

##### 1.3 Investments

- a) The carrying amount of Current Investments have been measured at Fair Value on the basis of market quotation of shares on 31st March and the differential amount between the Fair Value and Cost has been taken to Statement of Profit & Loss.
- b) The carrying amount of Non-current Investments have been measured at Fair Value based on the Net Worth as per latest available Annual Reports of the companies in which the investments are held. The differential amount between the such value and cost has been transferred to Investments Revaluation Reserve under Reserves & Surplus.

##### 1.4 Taxes on Income :

Current Tax is determined on the amount of tax payable in respect of taxable income for the period, considering the provisions of the Income Tax Act 1961.

##### 1.5 Earning per Share :

Earning per Equity Share (basic/diluted) is arrived at based on net profit/loss after tax to basic/weighted average number of Equity Shares.



**Champdany Constructions Limited**

**2. Property Plant and Equipment**

a) For the year ended 31st March 2024

Sl	Particulars of Assets	Gross Block			Depreciation / Amortisation			Amount in Rupees (In Thousand)		
		Gross Cost/ Value as on 01.04.23	Addition	Deduction/ Adjustment	Gross Balance as on 31.03.24	Total as on 01.04.23 for the year	Deduction/ Adjustment for the year	Total as on 31.03.24	W.D.V as on 31.03.24	W.D.V as on 31.03.23
	Land	58,128.40	-	-	58,128.40	-	-	58,128.40	58,128.40	
	Building	26,057.15	-	-	26,057.15	6,025.49	407.15	6,432.63	19,624.52	20,031.67
	Boundary Wall (At Rampur, Budge Budge Tank Road South 24 Parganas)	229.60	-	-	229.60	2.12	3.64	5.75	223.84	227.48
	<b>Total</b>	<b>84,415.15</b>	<b>-</b>	<b>-</b>	<b>84,415.15</b>	<b>6,027.60</b>	<b>410.78</b>	<b>6,438.39</b>	<b>77,976.76</b>	<b>78,387.55</b>

b) Property Plant and Equipment

a) For the year ended 31st March 2023

Sl	Particulars of Assets	Gross Block			Depreciation / Amortisation			Amount in Rupees (In Thousand)		
		Gross Cost/ Value as on 01.04.22	Addition	Deduction/ Adjustment	Gross Balance as on 31.03.23	Total as on 01.04.22 for the year	Deduction/ Adjustment for the year	Total as on 31.03.23	W.D.V as on 31.03.23	W.D.V as on 31.03.22
	Land	58,128.40	-	-	58,128.40	-	-	-	58,128.40	58,128.40
	Building	26,057.15	-	-	26,057.15	5,618.34	407.15	6,025.49	20,031.67	20,438.82
	Boundary Wall (At Rampur, Budge Budge Tank Road South 24 Parganas)	229.60	229.60	-	229.60	-	2.12	2.12	227.48	227.48
	<b>Total</b>	<b>84,415.15</b>	<b>229.60</b>	<b>-</b>	<b>84,415.15</b>	<b>5,618.34</b>	<b>409.27</b>	<b>6,027.60</b>	<b>78,387.55</b>	<b>78,567.22</b>





**Champdany Constructions Limited**

				Amount in Rupees (IN Thousand)	
				As on 31-03-2024	As on 31-03-2023
<b>3. Investments</b>					
Investment in Equity Instruments					
Unquoted					
Name of Company	Face Value	Qty	Amount	Qty	Amount
Circus Avenue Properties Pvt. Ltd	10	2000	1,073.00	2500	1,381.38
Coopers Capital Markets Ltd.	100	1000	62.18	1000	62.39
Eastern Services Ltd.	10	2500	2.42	2500	3.78
Libra Transport Ltd.	100	200	48.86	200	49.10
National Electronics Pvt. Ltd.	100	190	66.96	250	91.26
			<u>1,253.42</u>		
				<u>1,587.90</u>	
<b>4. Other Non-Current Assets</b>					
i) Income Tax Advance					
(including TDS 1250/- , prev year Nil)					
			<u>1.25</u>		
<b>Total</b>			<u>1.25</u>		
<b>5. Trade Receivable</b>					
(Followed next page)					
(Unsecured, considered good )					
Debts Due over six months			20,524.05	6,197.62	
Debts Due within six months			-	15,409.54	
			<u>20,524.05</u>	<u>21,607.16</u>	
(Ageing Schedule details on next page)					
<b>6. Cash &amp; Cash Equivalents</b>					
Balances with banks					
			86.04	60.15	
Cash-in-Hand					
			-	-	
<b>Total</b>			<u>86.04</u>	<u>60.15</u>	
<b>7. Other current assets</b>					
(Unsecured, considered good )					
i) Security Deposit (CESC)					
			118.66	118.66	
ii) Advance to Group Companies					
			5,008.31	5,281.78	
iii) Receivable against sale of Un-Quoted Equity Share					
			799.66	-	
iv) Advance to Others					
			110.08	110.08	
v) Excess Input GST					
			219.60	178.84	
<b>Total</b>			<u>6,256.31</u>	<u>6,689.36</u>	



Trade receivable Ageing Schedule:-

Outstanding following the period from due date of payment As on 31.03.2024

Particulars	Less than 6 months	Less than 6 Month - 1 yr.	Less than 1 to 2 yrs.	Less than 2 to 3 yrs.	More than 3 yrs.	Total
1) Undisputed Trade Receivables (Considered good)	-	14,322.08	-	-	6,201.97	20,524.05
2) Undisputed Trade Receivables which have significant increases in credit risk						
3) Undisputed Trade Receivables credit impaired						
4) Disputed Trade Receivables (Considered good)						
5) Disputed Trade Receivables which have significant increases in credit risk						
6) Disputed Trade Receivables credit impaired						
<b>TOTAL</b>	-	14,322.08	-	-	6,201.97	20,524.05

Outstanding following the period from due date of payment As on 31.03.2023

Particulars	Less than 6 months	Less than 6 Month - 1 yr.	Less than 1 to 2 yrs.	Less than 2 to 3 yrs.	More than 3 yrs.	Total
1) Undisputed Trade Receivables (Considered good)	15,409.54	-	-	-	6,197.62	21,607.16
2) Undisputed Trade Receivables which have significant increases in credit risk						
3) Undisputed Trade Receivables credit impaired						
4) Disputed Trade Receivables (Considered good)						
5) Disputed Trade Receivables which have significant increases in credit risk						
6) Disputed Trade Receivables credit impaired						
<b>TOTAL</b>	15,409.54	-	-	-	6,197.62	21,607.16



## Champdany Constructions Limited

### Notes to the financial statements

Amount in Rupees  
(IN Thousand)

#### 8. Share Capital

	Face Value	As on 31-03-2024		As on 31-03-2023	
		No of Shares	Value	No of Shares	Value
8.1 <u>Authorised :</u>					
Equity shares -	10	22,000,000	<u>220,000.00</u>	22,000,000	<u>220,000.00</u>
8.2 <u>Issued, Subscribed and Paid-up</u>					
Equity Shares					
Fully paid up -	10	8,101,959	<u>81,019.59</u>	8,101,959	<u>81,019.59</u>
			<u>81,019.59</u>		<u>81,019.59</u>

All the shares are held by the holding company AI Champdany Industries Ltd, and out of the same 80,51,879 equity shares have been allotted as fully paid up being the consideration for transfer of Rampur Texpro Unit of Holding company AI Champdany Industries Ltd duly approved by the shareholders, without payment received in cash.

8.3 <u>Reconciliation of Number of Shares</u>	No of Shares	Value	No of Shares	Value
Outstanding as at 1st April, 2023	8,101,959	81,019.59	8,101,959	81,019.59
Issued and Allotted during the previous year	-	-	-	-
Outstanding as at 31st March 2024	8,101,959	81,019.59	8,101,959	81,019.59
8.4 <u>Shareholders holding more than 5 % Shares in the Company</u>	No of Shares	% of Holding	No of Shares	% of Holding
A.I. Champdany Industries Ltd. & Associates	5,306,783	65.50	6,643,607	82.00
Amar Investments Ltd.	729,176	9.00	729,176	9.00
Shibir India I trl	720,000	9.00	-	-
Rishra Investments Ltd.	729,176	9.00	729,176	9.00
V.B. Seva Trust	607,824	7.50	-	-





**Champdany Constructions Limited**Amount in Rupees  
(In Thousand)

	As on 31st. March 2024	As on 31st. March 2023
<b>9. Other Equity</b>		
i) Surplus / (deficit):		
Opening Balance -	4,201.78	4,436.81
Add: Profit/(Loss) for the year -	(1,211.36)	(235.03)
Total (i)	<u>2,990.42</u>	<u>4,201.78</u>
ii) Investment Revaluation Reserve		
As per account	1,392.90	1,420.85
ADD: Difference value between Backup value and last year closing balance in Non-current Investments	(36.30)	(27.95)
Total (ii)	<u>1,356.60</u>	<u>1,392.90</u>
<b>Total (i+ii)</b>	<u><b>4,347.02</b></u>	<u><b>5,594.68</b></u>
<b>10. Borrowings</b>		
<b>Total</b>	<u>119.21</u>	<u>94.22</u>
	<u><b>119.21</b></u>	<u><b>94.22</b></u>
<b>11. Trade Payable</b>		
Sundry Creditors for Raw Jute Purchase	10,020.42	18,826.42
Sundry Creditors for Expenses	382.23	937.78
Advance received For Scrap Sales	193.01	193.01
	<u>19,401.66</u>	<u>10,067.22</u>

**Trade Payable Ageing Schedule:-**

(Amount in thousand)

**Outstanding following the period from Due date of Payment As on 31.03.2024**

Particulars	Less than 1 year	Less than 1 - 2 years	Less than 2 - 3 years	More than 3 years	Total
1) MSME					
2) Others	120.09	193.01	262.14	18,826.42	19,401.66
3) Disputed Dues MSME					
4) Disputed Dues Others					
<b>Total</b>	120.09	193.01	262.14	18,826.42	19,401.66

**Outstanding following the period from Due date of Payment As on 31.03.2023**

Particulars	Less than 1 year	Less than 1 - 2 years	Less than 2 - 3 years	More than 3 years	Total
1) MSME	-	-	-	-	-
2) Others	672.24	458.55	-	18,826.42	19,957.22
3) Disputed Dues MSME	-	-	-	-	-
4) Disputed Dues Others	-	-	-	-	-
<b>Total</b>	672.24	458.55	-	18,826.42	19,957.22

**12. Other Current Liabilities**

Statutory Liabilities

Taxes ( KMC Tax &amp; TDS)

1,210.35

1,666.41

1,210.351,666.41

**Champdany Constructions Limited**

	2023-2024	Amount in Rupees (in Thousand) 2022-2023
<b>13. Revenue from Operation:</b>		
Occupation & Service Charges	-	-
Sale of Raw-Jute	-	15,409.54
Profit on Sale of Quoted Equity Shares	-	2.17
Profit on Sale of Un-Quoted Equity Shares	501.48	-
Sale of Scrap Materials	-	202.30
<b>Total</b>	<b>501.48</b>	<b>15,614.01</b>
<b>14. Other Income</b>		
Interest on I. Tax Refund	-	68.00
Liability No-longer Required	34.99	464.58
Brokerage Income	21.19	-
<b>Total</b>	<b>56.18</b>	<b>532.58</b>
<b>15. Other Expenses</b>		
Audit Fees	6.00	6.00
Other Fees (Certificate & Others)	8.50	12.00
Directors' Fees	3.00	3.00
Security Transaction Tax	-	0.01
Insurance Premium	47.32	47.33
Rates & Taxes	2.50	2.50
Tax Interest & Late fees for GST & TDS	376.05	494.51
Professional Service Charges	442.32	482.72
Legal Expenses	-	100.00
Restoring Earlier Written off A/c	-	463.58
Rent	-	1.20
Security Service Charges	428.40	1,272.14
Bank Charges	2.94	2.08
Travelling & Conveyance	1.30	1.40
Filing Fees	3.03	1.80
Repair & Maintenance Charges	12.24	48.65
Printing & Stationery	-	1.30
Sundry Balance Written off	20.54	12.86
Miscellaneous Expenses	4.10	5.01
<b>Total</b>	<b>1,358.24</b>	<b>2,958.08</b>



**Champdany Constructions Limited**Amount in Rupees  
(in Thousand)2023-20242022-2023**16. Related party transactions**

a) Holding Company – A.I. Champdany Industries Limited

b) i) **Opening Balance** 1,168.49 Dr. 2,766.95 Dr.

ii) Transactions with Related Parties during the year

Nature of transactions:

Man power cost - -

Repair &amp; Maintenance-Materials - -

Repair &amp; Maintenance-Others - -

Interest free Advance Given 1,087.46 Dr. 769.97 Dr.

Interest free Advance taken 2,255.95 Cr. 2,368.43 Cr.

**Closing Balance**

NIL 1,168.49 Dr.

b) There are no joint ventures of the company.

**17. Deferred Tax**

Deferred Tax has not been considered in accounts

**18.** Fair Value of Investment Property, grouped under Fixed Assets, has not been ascertained and hence not disclosed.**19.** Apart from old outstanding, Municipal Tax has neither been paid nor provided during the year.**20. Earnings Per Share**

	<u>2023-2024</u>	<u>2022-2023</u>
Profit/(Loss) after Taxation -	(1,211.36)	(235.03)
Number of Equity Shares (Nominal value of each shares of Rs. 10/-) -	8,101,959	8,101,959
Basic and diluted earnings per Share -	(0.15)	(0.03)

**21.** Previous year's figures have been regrouped/rearranged wherever necessary.

As for our report of even date

For **DIPANKAR MUKHERJEE & ASSOCIATES**Chartered Accountants  
(Firm Registration No 332257E)*Dipankar Mukherjee*(Dipankar Mukherjee)  
Proprietor  
Membership No. 053796  
UDIN: 24063796BKAQYF8621Place : Kolkata  
Date : 15th May, 2024

For and on behalf of the Board

*Mahadev Ghosh*  
(MAHADEV GHOSH)  
Director  
DIN-02484497*Amrendra Kumar Jha*  
(AMRENDRA KUMAR JHA)  
Director  
DIN-09389543Place : Kolkata  
Date : 15th May, 2024



**CHAMPDANY CONSTRUCTIONS LIMITED**

**Note Additional Regulatory Information**

- 1 **Title deeds of Immovable Property not held in the name of Company**  
There are no such property
- 2 **Revaluation of Property, Plant and Equipment**  
There is no Revaluation of any Property, Plant & Equipment during the Financial Year.
- 3 **Loans or Advances in the nature of loans granted to promoters, directors, KMP, and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other other person**

Type of Borrower	Amount of Loans/Advances	% to Total Loans/Advances
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

- 4 **Capital Work in Progress (CWIP)**  
There is no Capital Work in Progress of the company in current financial year
- 5 **Detail of Benami Properties Held**  
The Company does not hold any Benami Property. There are no proceedings against it under Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.  
  
Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the followings :  
6 The Company has no borrowings from banks or financial institutions.
- 7 **Willful Defaulter :**  
The Company has not been declared as willful defaulter by any bank or financial institution
- 8 **Relationship with Struck off Companies**  
The Company has no relationship via Investment, Receivables , Payables, Shares held by struck off Company, other outstanding balances with any Struck Off Companies as per information available from the Company.
- 9 **Registration of charges or satisfaction with Registrar of Companies**  
There are no registration of charges or satisfaction of charge yet to be registered with Registrar of Companies.



Note Additional Regulatory Information

10 **Compliance with number of layers of companies**

The Company is not in holding-subsidiary relationship u/s 2(87) of the Companies Act, 2013.

Financial Ratios :	Ratio	Particulars
Current Ratio	1.30	Current Assets/Current Liabilities
Debt Equity Ratio	0.00	Borrowings/(Equity+Reserve&Surplus)
Debt Service Coverage Ratio	0.0000	(PAT+Dep+Interest)/Debt Payable
Return on Equity Ratio	-0.01	PAT/Equity Share Capital
Inventory Turnover Ratio	0.00	Closing Inventory/Turnover
Trade Receivables Turnover Ratio	40.93	Trade Receivable/Turnover
Trade Payables Turnover Ratio	38.69	Trade Payables/Turnover
Net Capital Turnover Ratio	170.23	(Share Capital+Reserve&Surplus)/Turnover
Net Profit Ratio	-2.42	Net Profit/Turnover
Return on Capital Employed	-0.0142	EBIT/(Share Capital+Reserve+All Borrowings)
Return on Investment	-0.0142	EBIT/(Share Capital+Reserve&Surplus+Long Borrowings)

11 **Compliance with approved Scheme(s) of Arrangements**

There is no scheme of arrangements in terms of sections 230 to 237 of the Companies Act, 2013 for the Company.

12 **Utilisation of Borrowed funds and share premium:**

The company has not advanced or given loan or invested or received 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 (Intermediaries)

13 **Undisclosed Income**

There are no transaction that 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)

14 **Details of Corporate Social Responsibility**

The Company does not have any obligations under this clause as per Companies Act, 2013.

Note Additional Regulatory Information

15 **Details of Cryptocurrency & Virtual Currency**

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

16 **Utilisation of Funds for the purpose other than it is borrowed**

The Company has utilised the fund for the purpose for which it was borrowed

17 **Others**

The other points of disclosures are not applicable to the company.

For **Dipankar Mukherjee & Associates**

Chartered Accountants

Firm Registration No 0332257E

*Dipankar Mukherjee*  
CA Dipankar Mukherjee

Proprietor

Membership No 063796

UDIN : 24063796BKAQYF8621



For and on behalf of the Board

*MahaDev Ghosh*

(MAHADEV GHOSH)

Director

(DIN:02484497)

*Amrendra Kumar Jha*

(AMRENDRA KUMAR JHA)

Director

DIN 09389543

Place : Kolkata

Date : 15.05.2024