

Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Balance Sheet as at 31st March, 2023

Particulars	Note No.	For the Year	For the Year
		Ended 31.03.2023	Ended 31.03.2022
		Amount (Rs.)	Amount (Rs.)
<u>EQUITY AND LIABILITIES</u>			
1) Shareholders' funds			
a) Share capital	2	6,361,200	6,361,200
b) Reserves and surplus	3	20,165,564	14,688,867
2) Non-current liabilities			
a) Long-term borrowings	5	142,119	3,529,615
b) Deferred tax liabilities (Net)	4	483,218	994,387
c) Long-term provisions	6	4,461,047	4,480,890
3) Current liabilities			
a) Short-term borrowings	7	1,137,800	1,100,000
b) Trade payables	8	16,340,130	36,209,836
c) Other current liabilities	9	9,399,902	18,188,426
d) Short-term provisions	10	4,252,471	7,246,103
TOTAL		62,743,451	92,799,324
<u>ASSETS</u>			
1) Non-current assets			
a) Property, Plant and Equipment and Intangible assets	11		
i) Property, Plant and Equipment		11,361,264	15,113,989
ii) Intangible assets		-	-
b) Non-current investments	12	-	2,500,000
c) Long-term loans & advances	13	7,966,480	10,166,480
d) Other non-current assets	14	(6,095,807)	-
2) Current assets			
a) Inventories	15	-	-
b) Trade receivables	16	24,452,601	33,523,650
c) Cash and cash equivalents	17	1,242,598	1,031,346
d) Short-term loans and advances	18	16,959,100	29,380,083
e) Other current assets	19	6,857,216	1,083,776
TOTAL		62,743,451	92,799,324
Significant Accounting Policies	1	-	-
Notes to Financial Statements	2 to 36	-	-

Significant Accounting Policies & Notes to Accounts form the integral part of Financial Statements
As per our Report of even date

For Sabyasachi Chattopadhyay & Co.
Chartered Accountants
Firm Registration No.: 324968E

Sabyasachi Chattopadhyay
Sabyasachi Chattopadhyay
Proprietor
Membership No.: 061406



For and on behalf of the Board
Sree Mudranalaya Technology Private Limited

Asit Ray
Director
DIN: 01594594

Sreemudranalaya Technology Pvt. Ltd

Asit Ray
Director

UDIN: 23061406BGXVOP9579
Place : Kolkata
Date : 31-08-2023

Anita Roy
Director
DIN: 02195047

Sreemudranalaya Technology Pvt. Ltd

Anita Roy
Director

Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Statement of Profit and Loss for the year ended 31st March, 2023

Particulars	Note No.	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
		Amount (Rs.)	Amount (Rs.)
Incomes			
I Revenue from operations	20	48,655,767	93,221,636
II Other Income	21	1,210,662	2,047,264
III Total Income (I+II)		49,866,429	95,268,900
IV Expenditures			
Purchases of Stock-in-Trade	22	1,136,312	5,496,824
Changes in inventories of stock-in-trade	23	-	-
Employee benefits expense	24	16,809,964	34,828,115
Finance costs	25	262,624	502,223
Depreciation and amortization expense	26	4,076,668	4,379,191
Other expenses	27	21,462,465	38,226,185
Prior Period Items	28	-	771,702
Total expenses		43,748,032	84,204,239
V Profit before Exceptional Itmes (III-IV)		6,118,397	11,064,660
VI Exceptional Itmes	29	(44,646)	(107,595)
VII Profit before tax (V+/-VI)		6,163,043	11,172,255
VIII Tax expenses			
Less : Current Tax		1,197,514	1,864,875
Add : MAT Credit Entitlement		-	1,864,875
Add : Deferred Tax adjustment	4	511,169	2,676,341
IX Profit/(Loss) for the period		5,476,697	13,848,596
X Earning per equity share	30		
(1) Basic		8.61	21.77
(2) Diluted		8.61	21.77
Significant Accounting Polices	1		
Notes to Account	2 to 36		

Significant Accounting Polices & Notes to Accounts form the integral part of Financial Statements
As per our Report of even date

For Sabyasachi Chattopadhyay & Co.
Chartered Accountants
FirmRegistration No.: 324968E

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Cash Flow Statement for the year ended on 31st March, 2023

Particulars	For the year ended	For the year ended
	31st March, 2023	31st March, 2022
	Amount (in Rs.)	Amount (in Rs.)
A) Cash flow from Operating Activities:		
Net Profit Before Tax	6,163,043	11,172,255
<u>Adjustments to reconcile profit before tax to cash generated by operating activities:</u>		
Less: Exceptional Items	(44,646)	(107,595)
Less: Provision for Workmen Compensation	-	-
Add: Depreciation	4,076,668	4,379,191
Add: Finance Cost	262,624	502,223
Less: Interest received on FD	(744,502)	(374,629)
Operating Profit/ (Loss) before Working Capital Changes	9,713,186	15,571,446
<u>Movement in Working Capital:</u>		
Increase/(Decrease) in Inventory	-	-
Increase/(Decrease) in Trade Receivable	9,071,049	(1,653,042)
Increase/(Decrease) in Short-term loans and advances	12,420,983	(1,213,196)
Increase/(Decrease) in Other Current Assets	(5,773,440)	(194,616)
Increase/(Decrease) in Trade payables	(19,869,707)	(9,077,272)
Increase/(Decrease) in Other current liabilities	(8,788,524)	(2,721,418)
Increase/(Decrease) in Short-term provisions	(2,993,632)	2,253,195
Increase/(Decrease) in Other non-current assets	-	-
Cash Generated from Operations	(6,220,083)	2,965,097
Less: Income Tax Paid (Net)	1,197,514	-
Add: Exceptional Items	44,646	107,595
Net Cash Flow from Operating Activities	(7,372,952)	3,072,691
B) Cash flow from Investing Activities:		
Purchase of Fixed Assets	(323,943)	(3,049,428)
Issue of Equity Shares Capital	-	-
Increase/Increase/(Decrease) in Long-term loans and advances	2,200,000	(2,253,195)
Increase/(Decrease) in Non-current investments	2,500,000	4,050,000
Increase/(Decrease) Other non-current assets	6,095,807	-
Interest received from FD	744,502	374,629
Net Cash used in Investing Activities	11,216,366	(877,994)
C) Cash flow from Financing Activities:		
Repayment of Long-term borrowings	(3,387,496)	1,572,689
Repayment of Short-term borrowings	37,800	(1,500,000)
Repayment of Temporary Overdraft	-	-
Increase/(Decrease) Long-term provisions	(19,843)	-
Finance Cost	(262,624)	(502,223)
Net Cash used in Financing Activities	(3,632,163)	(429,534)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	211,252	1,765,163
Cash and Cash Equivalents at the beginning of the year	1,031,346	(733,817)
Cash and Cash Equivalents at the end of the year (Note 12)	1,242,598	1,031,346

Notes:

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 - on Cash Flow Statement referred to in the Companies (Accounts) Rules, 2015.
- Previous year's figures have been re-grouped/re-arranged wherever necessary.

Significant Accounting Policies & Notes to Accounts form the integral part of Financial Statements
As per our Report of even date

For Sabyasachi Chattopadhyay & Co.
Chartered Accountants
Firm Registration No.: 324968E

Sabyasachi Chattopadhyay
Sabyasachi Chattopadhyay
Proprietor
Membership No.: 061406



For and on behalf of the Board
Sree Mudranalaya Technology Private Limited

Sree Mudranalaya Technology Pvt Ltd

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Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note - 1

SIGNIFICANT ACCOUNTING POLICIES

a) BASIS OF ACCOUNTING

The financial statements have been prepared to comply in all material respect with the Accounting Standards issued by ICAI as notified by the Companies (Accounts) Rules, 2015 (as amended) and the relevant provisions of the Companies Act, 2013 (to the extent notified). The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

b) REVENUE RECOGNITION

Revenue / Incomes and Costs / Expenditures are accounted for on accrual basis. Revenue is recognized at a point in time when the services have been satisfactorily rendered, the economic benefit of which shall flow to the company and the revenue can be reliably measured.

c) INVESTMENTS

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made, are classified as current investments. All other investments are classified as Long Term Investments. Current Investments are carried at lower of cost and fair value determined on an individual investment basis. Long Term Investments are carried at cost. However, provision for diminution in value is made to recognize a decline in the value of the investments, other than temporary one.

d) PROPERTY PLANT & EQUIPMENT

PPE are capitalized at acquisition cost, including directly attributable cost of bringing the assets to its working condition for the intended use and are stated at capitalized cost less accumulated depreciation.

e) DEPRECIATION

Depreciation on PPE (Tangible) is provided on written down value method as prescribed in Schedule II to the Companies Act, 2013. Depreciation on Assets is provided on Pro-rata basis.

f) TAXES ON INCOME

Tax expenses comprise of both Current and deferred taxes. Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act. Deferred Tax reflects the impact of current year timing differences between taxable income and accounting income for the year. Deferred tax assets are measured on the tax rates and the tax laws enacted or substantive enacted at the balance sheet.

g) INVENTORY

Inventory has been valued at lower of cost or Net realizable value. Cost of Inventory is ascertained on Valued at cost or market value, whichever is lower basis. Cost comprises of purchases and other overheads incurred in bringing the inventories to their present location and condition.

h) EMPLOYEE BENEFIT EXPENSES

- i) Employees benefits of Short Term nature are recognized as expense as and when it accrues.
- ii) Long Term and Post employment benefit is recognized as expenses as and when it accrues.

i) PROVISIONS AND CONTINGENT LIABILITIES

Provisions involving substantial degree of estimation in measurement are recognized 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 recognized but are disclosed in the notes.

j) EARNINGS PER SHARE

Basic earnings per share are computed by dividing the net profit/ (loss) after tax by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share are computed by dividing the net profit/ (loss) after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could be issued on the conversion of all dilutive potential equity shares.



Amrita Roy



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note-2
Share Capital

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs.)	Amount (Rs.)
Authorised 10,00,000 Equity shares of Rs.10 each (P Y-10,00,000 Equity shares of Rs.10 each)	10,000,000.00	10,000,000.00
Issued 6,36,120 Equity shares of Rs.10 each (P Y-6,36,120 Equity shares of Rs.10 each fully paid up)	6,361,200.00	6,361,200.00
Subscribed and Paid up 6,36,120 Equity Shares of Rs.10 each fully paid up (P Y-6,36,120 Equity shares of Rs.10 each fully paid up)	6,361,200.00	6,361,200.00
Total	6,361,200.00	6,361,200.00

Note-2(a)

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Equity Shares outstanding at the beginning of the year	636,120	6,361,200.00	636,120	6,361,200.00
Equity Shares Issued during the year	-	-	-	-
Equity Shares bought back during the year	-	-	-	-
Equity Shares outstanding at the end of the year	636,120	6,361,200.00	636,120	6,361,200.00

Note-2(b)

The Company has two class of issued shares i.e. Equity Shares having par value of Rs.10 per share fully paid up and Rs.5 paid up. Each holder of Equity Share is entitled to one vote per share and equal right for dividend. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company after payment of all preferential amounts, in proportions to their shareholding.

Note-2(C)

The Company does not have any Holding Company / Ultimate Holding Company/ Subsidiary/ Associate / Joint Venture.

Note 2(d)

Details of Equity shares held by each shareholder holding more than 5% shares:

Sl No	Name of Shareholder	As at 31st March, 2023		As at 31st March, 2022	
		No. of Equity Shares held	%age	No. of Equity Shares held	%age
1	Asit Ray	554,508	87.17%	554,508	87.17%
2	Anita Roy	61,612	9.69%	61,612	9.69%
3	Labony Roy	20,000	3.14%	20,000	3.14%
	Total	636,120	100.00%	636,120	100%

Am7 Ray



Anita Roy



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note 2(e)

The Company shall disclose Shareholding of Promoters as below:

Shares held by promoters at the end of the year					
Sl No	Promoter name	No. of Shares	As at 31.03.2023 %of Total Shares	As at 31.03.2022 %of Total Shares	% Change during the year
1	Asit Ray	554,508	87.17%	87.17%	0.00%
2	Anita Roy	61,612	9.69%	9.69%	0.00%
3	Labony Roy	20,000	3.14%	3.14%	0.00%
	Total	636,120	100.00%	100.00%	0.00%

Note-3

Reserves and Surplus

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Amount (Rs.)		Amount (Rs.)	
Securities Premium		22,647,346		22,647,346
<u>Surplus in the Statement of Profit & Loss</u>				
As per Last Balance Sheet	(7,958,479)		(21,807,074)	
Add : Profit For the Year	5,476,697	(2,481,782)	13,848,595	(7,958,479)
Total		20,165,564		14,688,867

Note-4

Deferred Tax Liability / Asset

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Amount (Rs.)	Amount (Rs.)
Deferred tax (liability) / asset		
<u>Tax effect of items constituting deferred tax assets</u>		
On difference between book balance and tax balance of fixed assets and of items constituting deferred tax assets	(483,218)	(994,387)
Net deferred tax (liability) / asset	(483,218)	(994,387)

Note:

The Company has recognised deferred tax asset to the extent of difference between the WDV of Fixed Assets as computed as per the Companies Act, 2013 and the Income Tax Act, 1961.

Net Deferred Tax Asset as on 31.03.2023	(483,218)	(994,387)
Less : Deferred Tax Asset as on 31.03.2022	(994,387)	(3,670,728)
Deferred Tax Asset Created during the year	511,169	2,676,341

Dep. as per IT Act	5,935,200	8,203,757
Dep. as per Companies Act	4,076,668	4,379,191
Deferred Tax Asset/(Liabilities) on Above (a)	(1,858,532)	(3,824,566)
	(483,218)	(994,387)
Total Deferred Tax Asset as on 31.03.2021	(483,218)	(994,387)

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Anita Roy



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note-5

Long Term Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Term Loan (Secured)		
-Cholamandalam Investment & Finance Co. Ltd. (Car & Bus Loan) (Balance repayable in 34 monthly equal instalments)	-	367,341
-Tata Motor Finance Ltd. (Car Loan -Tata Hexa) (Balance repayable in 41 monthly equal instalments)	142,119	462,274
Term loans from banks (Secured)		
- With Indian Bank	-	2,700,000
Total	142,119	3,529,615

Note-6

Long-term provisions

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Long -term Provision		
- Workmen's Compensation Fund	4,461,047	4,480,890
Total	4,461,047	4,480,890

Note-7

Short Term Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Loans and advances from related parties (Un-secured)		
- Asre Services Pvt. Ltd.	610,800	600,000
- Mrs. Dipali Ghosh	527,000	500,000
Total	1,137,800	1,100,000

Note-8

Trade Payables

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Trade Payable (IGR & GIS)	10,886,950	30,618,292
Trade Payable (Digitization)	296,821	296,821
Trade Payable (DL & LRO)	4,518,537	4,918,537
Trade Payable (BL & LRO Project)	155,145	195,845
Trade Payable (Terminus Building jobs)	482,676	180,341
Total	16,340,130	36,209,836

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Note-9

Other Current Liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Outstanding liabilities for expenses	-	7,283,872
Employees' Professional Tax	-	107,930
Provident Fund dues payable	(30,676)	2,128,016
ESI dues payable	-	20,105
Interest on P Tax Payable	7,100	-
P Tax Payable	3,570	-
Duties and Taxes -Service Tax		
- Tax Deducted at Source	(79,698)	81,962
-Goods &Service Tax	3,154,407	5,721,768
Salary payable	196,323	2,398,530
Advance from Director	-	142,037
Advance from Customer	675,000	105,705
Advance for Generator (Green)	-	198,501
Other liabilities	5,473,877	-
Total	9,399,902	18,188,426

Note-10

Short Term Provisions

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Short-term Provision		
- Provision for Taxation -Current Tax	4,252,471.23	7,246,102.80
Total	4,252,471.23	7,246,102.80

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Amita Roy



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG-12, Action Area-1B, New Town, Kolkata - 700156
Financial Year 2022-23

Note-II
Property, Plant & Equipment

Fixed Assets	As at 01/04/2022		Gross Block		As at 31/03/2023		Accumulated Depreciation		Net Block	
	(Rs.)	(Rs.)	Additions	Disposals	(Rs.)	(Rs.)	Depreciation charge for the year	Adjustment for sales	(Rs.)	(Rs.)
TANGIBLE ASSETS										
Airconditioner	439,560	439,560			439,560		15,883		369,223	70,337
Airconditioner (Term. Bldg.)	421,800	421,800			421,800		25,182		307,853	113,947
Buses	2,227,472	2,227,472			2,227,472		114,755		2,050,229	177,243
Camera (CCTV)	34,411	34,411			34,411		905		30,931	3,480
Camera (GIS)	83,775	83,775			83,775		1,453		78,210	5,565
Camera CCTV (Term Bldg.)	165,445	165,445			165,445		9,749		127,822	37,623
Computer (Laptop)	197,772	197,772			197,772		1,676		196,794	978
Desktop (LD)	1,137,900	1,137,900			1,043,567		59,580		1,103,147	34,753
Electrical Installation (Term. Bldg.)	647,972	647,972			524,835		31,880		556,715	91,257
Fire Safety Equipment (Term. Bldg.)	63,481	63,481			61,135		1,057		62,192	1,289
Flat at Rajarhat	7,346,100	7,346,100			2,673,530		256,991		2,930,521	4,415,579
Furniture & Fixture	569,522	569,522			559,456		2,617		562,073	7,449
Furniture & Fixture(MD)	81,700	81,700			72,077		2,492		74,569	7,131
Furniture & Fixtures (Term. Bldg.)	2,411,310	2,411,310			1,939,797		123,881		2,063,678	347,632
IGR Site (New) Airconditioner	2,294,140	2,294,140			1,534,942		137,415		1,672,357	621,783
IGR Site (New) Computer	12,288,969	12,288,969			12,267,251		13,717		12,280,968	8,001
IGR Site (New) Computer Peripherals	17,648,976	17,648,976			17,619,577		6,050		17,625,627	23,349
IGR Site (New) Green Generator	3,523,147	3,523,147			2,006,797		274,459		2,281,256	1,241,891
IGR Site (New) KIOSK	3,559,541	3,559,541			3,314,077		110,631		3,424,708	134,833
IGR Site (New) Surveillance Comp.	5,365,050	5,365,050			5,028,585		151,872		5,180,457	184,593
IGR Site (New) Web Cam. Etc.	3,134,672	3,134,672			2,918,512		97,423		3,015,935	216,160
Internet Monitoring Sys (Term. Bldg.)	76,575	76,575			71,988		2,091		74,079	4,587
Laptops (LD)	10,450,268	10,450,268			10,069,773		240,321		10,310,094	140,174
Laser Jet Printer (LD)	465,866	465,866			217,721		51,068		268,789	197,077
Motor Cars	6,322,300	6,322,300			5,817,216		157,738		5,974,954	347,346
Networking System (Term. Bldg.)	116,926	116,926			109,484		2,925		112,409	4,517
Plotter / Printer (GIS)	879,250	879,250			614,807		54,422		669,229	210,021
Scanner (Bookeye+) (MD)	1,471,018	1,471,018			1,307,929		30,253		1,338,182	132,836
Scanners (LD)	2,090,359	2,090,359			1,031,974		217,815		1,249,789	840,570
Scanners (MD)	5,045,512	5,045,512			4,066,767		201,092		4,267,859	777,653
Total Station Survey Machine (GIS)	332,800	332,800			301,512		6,489		308,001	24,799
Brother Printer	12,288	12,288			4,679		4,947		9,626	2,662
Camera (CCTV)	66,140	66,140			8,910		26,024		34,934	31,206
D - Cooler	50,797	50,797			108		13,123		13,231	37,566
Desktop	1,160,000	1,160,000			229,581		599,226		828,807	331,193
Finger Print Scanner	34,000	34,000			4,534		13,398		17,932	16,068
HP Laserjet Printer	132,000	132,000			23,527		69,749		93,276	38,724
HP Printer	279,000	279,000			166,855		16,231		183,086	95,914
HP Scanner 5000S3	71,500	71,500			28,580		27,900		56,480	42,920
HP Scanner 5000S4	1,161,500	1,161,500			337,829		533,033		870,862	290,638
Laptop	35,593	35,593			4,065		20,154		24,219	11,374
Logitech Web Camera	46,610	46,610			6,216		18,366		24,582	22,028
Plotter / Printer (GIS)	-	-	299,500		299,500		173,923		173,923	125,577
Electrical Installation (Term. Bldg.)	-	-	24,442		24,442		6,085		6,085	18,357
Total	93,943,017	93,943,017	333,942	-	94,266,959	-	4,076,668	-	82,905,696	11,361,263
Previous Year	90,893,589	90,893,589	3,049,428	-	93,943,017	-	4,379,191	-	78,829,028	15,113,989
										16,443,752



Amit Kumar



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note- 12

Non-current investments

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Term Deposit with Indian (Allahabad) Bank - Deposits with maturity more than 12 months	-	2,500,000
Term Deposit with ICICI Bank - Deposits with maturity more than 12 months	-	-
Total	-	2,500,000

Note- 13

Long Term Loans & Advances

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Unsecured, Considered Good		
Security deposits for rented premises	8,735	8,735
Advance towards House Property	554,550	2,754,550
Unsecured, considered doubtful		
Advance to supplier (Modern Enterprise)	5,150,000	5,150,000
MAT Credit Entitlement	2,253,195	2,253,195
Total	7,966,480	10,166,480

Note- 14

Other non-current assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Debts due by Directors (Unsecured, considered good)	(6,095,807)	-
Total	(6,095,807)	-

Note-15

Inventories

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Finished Stock - Trading Items (Valued at cost or market value, whichever is lower)	-	-
Total	-	-

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Note-16**Trade Receivables**

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Debts outstanding for a period exceeding six months: Unsecured, considered good	-	-
Other debts Unsecured, considered good	24,452,601	33,523,650
Total	24,452,601	33,523,650

Note-17**Cash & Cash Equivalents**

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
(a) Cash in Hand (As certified by the management)	10,040	246,239
(b) Balances with banks (i) In current accounts	1,232,558	785,107
Total	1,242,598	1,031,346

Note-18**Short Term Loans & Advances**

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
<u>Unsecured, considered good</u>		
Staff advances	-	599,273
Advance to Employees	1,178,887	-
Advance to Suppliers/Works(BLRO)	93,775	93,775
Advances to others	2,510,702	3,679,902
Advance payment of taxes		
- Income Tax Deducted at Source	16,085,289	27,943,818
- Income Tax Collected at Source	(3,353,715)	(3,353,715)
Prepaid Expenses	444,162	417,030
Total	16,959,100	29,380,083

Note-19**Other Current Assets**

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs)	Amount (Rs)
Interest Accrued on Fixed Deposit	1,083,776	1,083,776
Webel GST withheld	2,088,069	-
TDS	3,685,371	-
Total	6,857,216	1,083,776

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Amita Roy



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

(Rupees in INR)

Note-6A

Trade Payables ageing schedule as at 31st March, 2022

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Particulars	Outstanding for following periods from due date of payment				Un-billed	Not Due	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years			
(i) MSME							
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed dues – MSME							
(iv) Disputed dues - Others							

Note: There is no Trade Payables, Where terms of payment is not specified.

Note- 15A

Trade Receivables ageing schedule as at 31st March, 2022

(a) Where due date of Payment is specified

Particulars	Outstanding for following periods from due date of payment					Un-billed	Not Due	Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years			
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful								
(iii) Disputed Trade Receivables - considered good								
(iv) Disputed Trade Receivables - considered doubtful								

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Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note-20

Revenue from Operations

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Revenue from Operations		
Sale of Service - IGR	35,553,032	88,822,812
Sale of Service (Digitization)	11,628,378	3,159,832
Sale of Service - GIS (Cadastral Map Digitization)	351,080	463,930
Sale of Service -WB Warehouse	1,123,277	775,062
Total	48,655,767	93,221,636

Note-21

Other Income

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Interest on Fixed Deposit	744,502	374,629
Interest on Income Tax Refund (AY 23-24 & 22-23)	466,160	1,669,135
Discount Received	-	3,500
Total	1,210,662	2,047,264

Note-22

Purchases of Stock-in-Trade

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Paper	716,617	2,384,977
Computer & Peripherals	419,695	3,085,658
Electric Items	-	17,908
Chair	-	8,280
Total	1,136,312	5,496,824


Note: Cost of materials consumed represents cost of computer peripherals, scanner, miscellaneous items for IGR sites purchased for replacement of the same at the registry offices and stationery items purchased for use at the registry offices, for which no inventory is recognised at year-end.

Note-23

Changes in inventories of stock-in-trade

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Opening stock-in-trade	-	-
Less: Closing stock-in-trade	-	-
Total	-	-

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Arifa Khan



Note-24
Employee Benefit Expenses

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Salaries & Wages	11,977,778	29,563,180
Staff Welfare	4,037,655	1,071,450
Retirement Benefits	165,385	-
Employer's Contrbn. To P.F.	-	2,875,220
Employer's Contrbn. To ESI	-	1,074,417
DLI Contribution	-	120,884
P.F. Administrative charges	-	122,964
Bonus	629,146	-
Total	16,809,964	34,828,115

Note-25
Finance Cost

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Interest on Secured Loan		
-Cholamandalam Investment & Fin. Co. Ltd.	17,939	104,143
-Tata Motor Finance Ltd.	28,685	56,127
-ICICI Bank Limited	-	132,844
-Indian Bank	84,000	77,109
Interest on Un-Secured Loan		
-Asre Services Pvt. Ltd.	72,000	72,000
-Mrs. Dipali Ghosh	60,000	60,000
Total	262,624	502,223

Note-26
Depreciation & Ammortisation Expenses

Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
	Amount (Rs)	Amount (Rs)
Depreciation	4,076,668	4,379,191
Total	4,076,668	4,379,191

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Sreemudranalaya Technology Pvt. Ltd.
Kolkata
700156
Shruti Roy



Note-27
Other Expenses

Particulars	For the year ended	For the year ended
	31st March 2023	31st March 2022
	Amount (Rs)	Amount (Rs)
Auditor's remuneration (excluding applicable tax)	50,000	50,000
Business Promotion & Advertisement		
- Advertisement	43,500	330,500
- Business Promotion Exp.	477,315	437,839
- Donation	30,000	250,000
- Entertainment	374,198	310,120
Car Expenses		
- Car Insurance Premium	20,048	-
- Car Running & Maintenance	623,934	1,250,001
Communication Expenses		
- Telephone	50,916	115,159
- Mobile Phone etc.	58,465	115,819
- Website expenses	37,487	114,222
- Postage & Telegram		-
- Internet Charges	199,680	526,303
Consultancy Fees	1,118,407	1,584,631
Managerial Remuneration		
- Directors' Remuneration	2,700,000	3,800,000
- CEO Remuneration	1,683,284	1,600,000
Repairs & Maintenance	3,037,086	7,880,550
Power & Fuel		
- Generator Hire Charges (Net)	322,495	4,419,745
- Electricity Charges	413,730	144,790
Rent	1,218,480	1,218,480
Maintenance Charge-Terminus Building	685,043	1,125,000
Digitization Project Expenses		
- PI Deed Digitisation Expense	3,418,100	1,960,300
Project Expenses		
- Site Preparation Exp (IGR)	-	1,825,500
- Project Expenses (GIS)	1,283,542	560,279
IGR Legacy Data (Scanning & Dgtn.) Proj. Exp.	1,161,134	1,250,565
Travelling & Conveyances	250,979	655,260
Insurance Premium (Stock)		
Interest on Provident Fund Dues	142,129	184,537
Interest on Late Payment	527,679	2,032,610
General Charges		
- Office Maintenance	969,544	1,225,030
- Legal & Professional Exp.	383,700	33,100
- Rates & Taxes	1,750	6,000
- Delivery & Transportation Charge	106,800	165,750
- BLRO Project Record Room expenses		2,000,440
- Festival Expenses	4,000	175,000
- Bank Charges	27,812	25,501
- Printing & Stationery	11,379	513,010
- P tax	2,500	
- Others	27,348	340,145
Total	21,462,465.28	38,226,185

Note-28
Prior Period Items

Particulars	For the year ended	For the year ended
	31st March 2023	31st March 2022
	Amount (Rs)	Amount (Rs)
Sundry Items	-	771,702
Total	-	771,702

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Amrita Kumar



Note-29
Exceptional Items

Particulars	For the year ended	For the year ended
	31st March 2023	31st March 2022
	Amount (Rs)	Amount (Rs)
Liabilities no longer required	(44,646)	(107,595)
Total	(44,646)	(107,595)

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Aritu Ray



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

NOTE - 30
Earning Per Share

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Amount (Rs.)	Amount (Rs.)
(a) Basic and Diluted		
<u>Total operations</u>		
Net profit / (loss) for the year attributable to the equity shareholders	5,476,697	13,848,596
Weighted average number of equity shares	636,120.00	636,120.00
Par value per share	10.00	10.00
Earning per share – Basic & Diluted	8.61	21.77

NOTE -31

Related Party Disclosures

As Per Accounting Standard 18, the disclosures of the transactions with the related parties are given below:

List of related parties where the control exists and related parties with whom the transaction have taken place and the relationship

a) Relationship :

Director	Asit Ray
	Anita Roy
	Labony Roy
Chief Executive Officer	M S Islam
Associate Concern	Browse Info Systems

b) Transactions during the year with related parties:

Nature of Transactions	Transaction for the Year ended 31.03.2023	Transaction for the Year ended 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Director Remuneration		
- Asit Ray	2,550,000.00	2,500,000.00
- Labony Roy	150,000.00	-
Annual Maintenance Charge of Hardware		
- M/s. Browse Info Systems	-	-
Director's Current A/c- Asit Ray		
- Asit Ray		5,562,860.00



Anita Roy



c) Closing Balances as at year end

Nature of Transactions	For the Year ended 31.03.2023	For the Year ended 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Director Remuneration		
- Asit Ray		426,589.00
- M S Islam		49,023.00
Trade Payable (IGR & GIS)		
- M/s. Browse Info Systems		680,497.10
Director's Current A/c- Asit Ray		
- Asit Ray		1,905,184.39

Note 32

The Company has not received any intimations from suppliers regarding their status under the Micro, Small, and Medium Enterprises Development Act, 2006, and hence, disclosures, if any relating to amounts unpaid as at the year end and together with interest paid/ payable as required under the said Act have not been given.

Note 33

Balances of Debtors and Creditors are subject to confirmations.

Note 34

Previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

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Anita Ray



Sree Mudranalaya Technology Private Limited
Terminus Building, Upper Ground Floor, BG - 12, Action Area-1B, New Town, Kolkata - 700156

Financial Year 2022-23

Note- 35

Ratio Analysis as per Schedule-III

Sl. No.	Particulars	Numerator	Denominator	Current Period	Previous Period	Difference	% Variance
1	Current Ratio (Times)	Current Assets	Current Liabilities	1.14	1.11	0.03	2.77
2	Debt Equity Ratio (Times)	Total Debt	Shareholder's Equity	0.32	0.17	0.15	90.69
3	Debt Service Coverage Ratio (Times)	Net Operating Income	Total debt service	5.47	8.49	(3.02)	(35.56)
4	Return on Equity Ratio (%)	Net Profit after tax	Average Shareholder's Equity	13.63%	11.81%	0.02	15.48
5	Inventory turnover Ratio (Times)	Cost of Goods Sold	Average Inventory	11.46	3.63	7.83	215.63
6	Trade Receivable turnover Ratio (Times)	Net Credit Sales	Average Accounts Receivable	2.28	1.56	0.72	46.19
7	Trade Payable turnover Ratio (Times)	Net Credit Purchases	Average Trade Payable	6.17	1.15	5.02	437.43
8	Net Capital turnover Ratio (Times)	Net Sales	Working Capital	8.37	7.26	1.11	15.32
9	Net Profit Ratio (%)	Profit After Tax	Net Sales	2.88%	3.30%	(0.00)	(12.81)
10	Return on Capital Employed (%)	EBIT	Capital Employed	13.45%	11.46%	0.02	17.41
11	Return on Investment (%)	Profit After Tax	Total of Equity & Debt	9.66%	9.54%	0.00	1.25

Where Variance is more than 25% :

Sl No.	Ratio	Remarks
1	Current Ratio	Not applicable, since the % change in the ratio is less than 25%
2	Debt Equity Ratio	Since huge fresh loan has been obtained during the year.
3	Debt Service Coverage Ratio	Since, Operating income has been increased significantly in current year in comparison to last FY.
4	Return on Equity Ratio	Not applicable, since the % change in the ratio is less than 25%
5	Inventory turnover Ratio	Since there is significant increase in COGS and reduction in Avg. inventory level.
6	Trade Receivable turnover Ratio	Since Credit sales has significantly increased during the year as compared to last year.
7	Trade Payable turnover Ratio	Since Credit purchases have significantly increased during the year as compared to last year.
8	Net Capital turnover Ratio	Since sales has significantly increased during the year as compared to last year.
9	Net Profit Ratio	Not applicable, since the % change in the ratio is less than 25%
10	Return on Capital Employed	Not applicable, since the % change in the ratio is less than 25%
11	Return on Investment	Not applicable, since the % change in the ratio is less than 25%

The ratios are calculated based on the Guidance note dated January, 2022 issued by The ICAI on Division I - Non Ind AS Schedule -III to The Companies Act, 2013.

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Anita Roy



Note- 36

Additional regulatory information pursuant to the requirement in Division II of Schedule

- (i) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- (ii) The company does not have any transactions with companies struck off.
- (iii) The company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- (iv) The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- vii) The company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961
- (viii) The company has obtained borrowings from banks and financial institutions on the basis of security of current assets. (Ref: Note 5 of the Financial Statements)
- (ix) The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (x) The company has complied with the number of layers prescribed under the Companies Act, 2013.

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