



INDEPENDENT AUDITOR'S REPORT

To the Members of
SAMPARK CONSULTANTS LTD

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SAMPARK CONSULTANTS LTD** ("The Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statement give the information required by the Companies Act 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, of the state of affairs of the company as at 31st March 2024, its profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing ("SA"s) 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, and Shareholder's Information. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. 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 and those charged with governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards referred specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended. 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 my independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraph 3 and 4 of the order, to the extent applicable.

1. As required by section 143(3) of the Act, we report that:

- a) We have 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 and statement of profit and loss dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet and Statement of Profit and Loss dealt with by this report comply the Accounting Standards notified under the Companies Act, 2013 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2021;
- e) On the basis of written representations received from the directors, as on 31st March, 2024 and taken on record by the Board of Directors, I report that none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of section 164 (2) of the Companies 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 notifications dated June 13, 2017.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2021, in our opinion and to the best of our information and according to the explanations given to me.
- i) As per the information and explanation given to us, there was no pending litigation on its financial position in its financial statements.



- ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii) There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
- iv) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v) The management has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- vi) Based on audit procedures that has considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused us to believe that the representations under clause (iv) and (v) contain any material mis-statement; and
- vii) During the year, no dividend has been declared or paid by the Company.
- viii) 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.



A handwritten signature in blue ink, appearing to read "Mohit Jagnani".

MOHIT JAGNANI, FCA, Partner

Membership No: 312643

For and on behalf of

JAGNANI & AGRAWAL

Chartered Accountants

Firm Registration No. 333394E

UDIN: 25312643BMIORY9484

Place: Kolkata

Date: 30th Day of August, 2024

ANNEXURE-A

Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date

- (i) The company has no fixed asset Accordingly, the provision stated in paragraph 3(i)(a) to (e) is not applicable to the company
- ii. (a) The company does not have any physical inventory, hence provision of this clause is not applicable to the company
- iii. (a) According to the information explanation provided to us, the Company has provided loans or provided advances in the nature of loans, or given guarantee, or provided security to any other entity.
- (i) The details of such loans or advances and guarantees or security to subsidiaries, Joint Ventures and Associates are as follows:

	Guarantees	Security	Loans	Advances
Aggregate amount granted/provided during the year				
- Subsidiaries - Joint Ventures - Associates				
Balance Outstanding as at balance sheet date in respect of above cases				
- Subsidiaries - Joint Ventures - Associates				

- (ii) The details of such loans or advances and guarantees or security to parties other than subsidiary, joint ventures and associates are as follows:

	Guarantees	Security	Loans	Advances
Aggregate amount granted/provided during the year				
- Others			2,42,52,497.00	
Balance Outstanding as at balance sheet date in respect of above cases			1,51,50.967.00	
- Others				



- (b) According to the information and explanation given to us, the investments made and the guarantee provided by the company are not prejudicial to the interest of the company. In respect of loans given, the agreement /schedule of repayment is not available to us. Accordingly, we are not able to comment on the terms and conditions of loans given.
- (c) In respect of loans and advances in the nature of loans, schedule of repayment of principal and interest of loans given is not available. Accordingly, we are not able to comment on Clause 3 (c), (d),(e) and (f)
- iv. In our opinion and according to the information and explanations given to us, in respect of investments and guarantee provided, the provisions of Section 185 and 186 of the Companies Act have been complied with.
- v. The company has not accepted any deposit from public within the meaning of section 73 to 76 or any other relevant provisions of the Act, 2013 and the rules framed there under.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the company. Hence, reporting under Clause 3 (vi) of the order is not applicable.
- vii. a) According to the information and explanations given to us, no undisputed amounts are payable in respect of provident fund, income tax, sales tax, GST, wealth tax, service tax, customs duty, value added tax, cess, and other material statutory dues.
- b) According to the information and explanations given to us there are no statutory dues referred to in sub-clause (a) above that have not been deposited with the appropriate authorities on account of any dispute.
- viii) According to the information and explanation given to us, no transaction has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act ,1961
- ix. (a) According to the information and explanation given to us and the books of accounts verified by us, the company has not defaulted in repayment of loans or other borrowings or interest during the year.
- (b) According to the information and explanation given to us, the company has not been declared as wilful defaulter by Banks, Financial Institution or other lender.
- (c) According to the information and explanation given to us and the records of the company examined by us, the company has applied the term loans for the purpose for which they were obtained.
- (d) According to the information and explanation given to us and the records of the company examined by us, the funds raised on short term basis have not been utilized for long term purposes.
- (e) According to the information and explanation given to us, 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 any loan during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.
- x. (a) According to the information and explanation given to us and the records of the company examined by us, the company has not raised any amount of money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any private placement of shares during the year. Hence, reporting under paragraph 3 clause (x)(b) is not applicable.
- xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management and those charged with governance.
- (b) We have not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Amendment Rules, 2021 with the Central Government.
- (c) As per the information and explanation provided to us by the management and those charged with governance, no whistle blower complaints were received by the company during the year.
- xii. The company under review is not a Nidhi Company and accordingly the provisions of Clause 3(xii) (a), (b) and (c) of the order are not applicable.
- xiii. 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.
- xiv. The provisions of Section 138 of the Companies Act 2013 relating to Internal Audit is not applicable to the company. Hence, reporting under Clause 3 (xiv) of the order is not applicable.
- 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 non-cash transactions with directors or persons connected with him. Hence, reporting under paragraph 3 clause (xv) of the order is not applicable.
- xvi. The company is registered under section of 45 IA of the Reserve Bank of India Act, 1934
- xvii. The company has not incurred any cash loss during the financial year or in the immediately preceding financial year. Hence, reporting under paragraph 3 clause (xvii) of the order is not applicable
- xviii. There has been resignation of statutory auditor in the financial year, we have taken confirmation from the predecessor auditor. There has been no objection raised by them which requires our consideration.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, 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 the 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. The provisions of Section 135 of the Companies Act 2013 relating to Corporate Social Responsibility is not applicable to the company. Hence, reporting under paragraph 3 Clause xx(a) and xx(b) is not applicable.
- xxi. Reporting under clause 3(xxi) of the order relating to any qualification or adverse remarks by the respective auditors of the Consolidated Financial statement is not applicable at the standalone level of reporting.



Mohit

MOHIT JAGNANI, FCA, Partner

Membership No: 312643

For and on behalf of

JAGNANI & AGRAWAL

Chartered Accountants

Firm Registration No. 333394E

UDIN: 25312643BMIORY9484

Place : Kolkata

Dated : 30th day of August 2024

(Figures In Hundreds)

Sl. No.	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
I.	<u>EQUITY AND LIABILITIES</u>			
	<u>Shareholders' Funds</u>			
	i) Share Capital	2	4,43,477.00	4,43,477.00
	ii) Reserves and Surplus	3	10,24,062.42	6,48,522.22
	<u>Current Liabilities</u>			
	i) Trade Payables	4	120.20	307.60
	ii) Other Current Liabilities	5	11,848.90	4,558.61
	iii) Short-Term Provisions	6	69,526.61	12,066.40
	Total Equity & Liabilities		15,49,035.13	11,08,931.83
II.	<u>ASSETS</u>			
	<u>Non-Current Assets</u>			
	i) Non current Investments	7	11,57,483.82	9,34,214.52
	ii) Deferred Tax Assets (Net)	8	37,637.84	37,637.84
	iii) Long term loans and advances	9	1,51,509.67	23,533.38
	<u>Current Assets</u>			
	i) Trade Receivables	10	16,098.10	7,539.26
	ii) Cash and Cash Equivalents	11	74,738.40	5,721.19
	iii) Short term loans and advances	12	24,186.57	13,637.30
	iv) Other current assets	13	87,380.73	86,648.34
	Total Assets		15,49,035.13	11,08,931.83

Significant Accounting Policies

1

The notes referred to above form an integral part of the Balance Sheet.
As per our audit report of even date annexed hereto

For JAGNANI & AGRAWAL

Chartered Accountants
Firm Regn No. : 333394E



MOHIT JAGNANI

PARTNER

Membership No- 312643

Place : Kolkata

Date : 30th Day of August, 2024

UDIN: 25312643BMIORY9484

For and on behalf of the Board
SAMPARK CONSULTANTS LTD

SAMPARK CONSULTANTS LTD.

RAMESH KUMAR RATERIA
DIN: 00612987

SAMPARK CONSULTANTS LTD.

VIJENDRA CHOUDHARY
DIN: 01668267

Director

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2024

(Figures In Hundreds)

Sl. No.	Particulars	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I	Revenue from operations		-	-
II	Other Income	14	4,28,028.14	86,452.58
III	Total Income (I + II)		4,28,028.14	86,452.58
IV	<u>Expenses:</u>			
	Employee benefit expenses	15	5,156.00	5,623.00
	Other expenses	16	6,345.64	4,596.46
	Total Expenses		11,501.64	10,219.46
V	Profit before exceptional and extraordinary items and tax (III - IV)		4,16,526.51	76,233.12
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		4,16,526.51	76,233.12
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		4,16,526.51	76,233.12
X	<u>Tax expense:</u>			
	(a) Current tax		69,526.61	12,066.40
	(b) Deferred tax		-	8,486.76
	(c) Earlier year taxes		126.46	49.57
	(d) Mat credit entitlement /utilised		(28,666.76)	(4,242.29)
XI	Profit/(Loss) for the year from continuing operations (IX - X)		3,75,540.20	59,872.68
XII	Statutory Reserve		75,108.04	11,974.54
XIII	Gen. Prov. Against Standard Assets		319.94	58.83
XV	Profit/ (Loss) (XI+XIV)		3,00,112.22	47,839.31
XII	Earning per equity share:			
	Basic and Diluted		6.77	1.08

Significant Accounting Policies

1

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

For JAGNANI & AGRAWAL

Chartered Accountants

Firm Regn No. : 333394E

MOHIT JAGNANI

PARTNER

Membership No- 312643

Place : Kolkata

Date : 30th Day of August, 2024

UDIN: 25312643BMIORY9484

For and on behalf of the Board
SAMPARK CONSULTANTS LTD

SAMPARK CONSULTANTS LTD.

Director

RAMESH KUMAR RATERIA

DIN: 00612987

SAMPARK CONSULTANTS LTD.

Director

Director

VIJENDRA CHOUDHARY

DIN: 01668267

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

(Figures In Hundreds)

Particulars	For the year ended		For the year ended	
	31st March, 2024		31st March, 2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		4,16,526.51		76,233.12
<u>Adjustments for:</u>				
Interest Income		-		-
Operating Profit / (Loss) before working capital changes		4,16,526.51		76,233.12
Adjustments for (increase) / decrease in Assets:				
Trade Receivable	(8,558.85)		(5,208.47)	
Short-term loans and advances	(10,549.27)		(7,378.47)	
Other current Assets	(732.39)		(12,831.10)	
Adjustments for increase / (decrease) in Liabilities:				
Other Current Liabilities	7,290.29		4,558.61	
Trade Payable	(187.40)		29.62	
Long Term Provisions	-			
Short Term Provisions	57,460.21	44,722.59	(7,945.45)	(28,775.26)
Cash Generated from Operations		4,61,249.10		47,457.86
Net Income Tax (paid) / refunds		(40,986.31)		(16,360.44)
Net Cash flow from / (used in) Operating activities (A)		4,20,262.79		31,097.42
B. Cash flow from Investing activities				
Long Term Loans and advances	(1,27,976.29)		(20,314.93)	
Net Outflow of Long Term Investment	(2,23,269.30)		(31,778.88)	
Deferred Tax Asset (Net)	-		8,486.76	
Interest Income	-	(3,51,245.59)	-	(43,607.04)
Net Cash flow from / (used in) Investing activities (B)		(3,51,245.59)		(43,607.04)
C. Cash flow from Financing activities				
Net Cash flow from / (used in) Financing activities (C)				
Net increase / (decrease) in Cash & Cash Equivalents		69,017.20		(12,509.63)
Cash and Cash Equivalents at the beginning of the year		5,721.19		18,230.82
Cash and Cash Equivalents at the end of the year		74,738.40		5,721.19
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:				
Cash and Cash Equivalents as per Balance Sheet at the year end comprises				
(a) Cash in Hand		583.11		2,216.61
(b) Balances with Banks:		74,155.29		3,504.59
Total		74,738.40		5,721.19

Notes:

(i) The Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard - 3 on "Cash Flow Statement" notified in the Companies (Accounting Standards) Rules, 2014.

SAMPARK CONSULTANTS LTD.

[Signature]
Director

SAMPARK CONSULTANTS LTD.

[Signature]
Director



Figures in the bracket indicate Cash Outflow.

) Previous year's figures have been regrouped/ rearranged, wherever considered necessary to confirm this year's classifications.

For JAGNANI & AGRAWAL

Chartered Accountants

Firm Regn No. : 333394E

Mohit
MOHIT JAGNANI

PARTNER

Membership No- 312643

Place : Kolkata

Date : 30th Day of August, 2024

UDIN: 25312643BMIORY9484



For and on behalf of the Board
SAMPARK CONSULTANTS LTD
Ramesh Kumar Rateria

RAMESH KUMAR RATERIA

DIN: 00612987

DIRECTORS

SAMPARK CONSULTANTS LTD.
Vijendra Choudhary

VIJENDRA CHOUDHARY

DIN: 01668267

SAMPARK CONSULTANTS LTD

CIN: U74140WB1993PLC060177

Notes annexed to and forming part of the financial statements

COMPANY OVERVIEW

SAMPARK CONSULTANTS LIMITED is private limited company registered in the state of West Bengal having CIN No. U74140WB1993PLC060177. The registered office of the company is situated at Poddar Court, 18 Rabindra Sarani, 5Th Floor, Gate No-3, Room No- 2 , Kolkata- 700012. The company is primarily engaged in the business of financial intermediation services.

Note No.

1 SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION :

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") as applicable. The financial have been prepared on accrual basis under the historical convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. USE OF ESTIMATES

The financial statements are prepared in conformity with the Generally Accepted Accounting Principles (GAAP) in India. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

C. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories.

The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset. Property, plant and equipment held for sale is valued at lower of their carrying amount and net realizable value.

Depreciation on Property, Plant & Equipments has been provided as per Schedule II of the Companies Act, 2013 and Guidance Note issued by ICAI.

Depreciation and amortisation methods, useful life and residual values are reviewed periodically and adjustment, if appropriate , is made at the end of each reporting period.

Gains and losses on disposals are determined by computing proceeds with carrying amount. These are included in statement of profit and loss within other income.

D. INVESTMENTS :

- i) Long Term/Non Current Investments are stated at cost. Provision is made for diminution in the value of the investments, if, in the opinion of the management, the same is permanent in nature. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged to the statement of Profit and Loss.
- ii) Investments which are readily realizable and intended to be held for not more than one year from the date from which such investments are made, are classified as current investments.

SAMPARK CONSULTANTS LTD.

Director

SAMPARK CONSULTANTS LTD.

Director



SAMPARK CONSULTANTS LTD

CIN: U74140WB1993PLC060177

Notes annexed to and forming part of the financial statements

E. INVENTORIES :

- i) Stock of Stores, Spare Parts, Loose Tools are valued at First in first out method (FIFO).

F. SALES / REVENUE RECOGNITION

- i) Sales are stated net of returns and taxes. Revenue from sales is recognized when risk and ownership are transferred to the customers.
- ii) Interest income is recognized on time proportion basis.
- iii) Dividend income from investments is recognized as and when the right to receive the dividend is established.

G. BORROWING COSTS :

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, upto the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

H. TAXES ON INCOME :

- i) Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdiction.
- ii) Deferred Tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets.
- iii) Minimum Alternative Tax credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date.

I. PROVISION

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provision are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

J. IMPAIRMENT OF ASSETS:

Assessment is done at each Balance Sheet date as to whether there is any indication that a tangible asset might be impaired. If any such indication exists, an estimate of the recoverable amount of asset/ cash generating unit is made. Assets whose carrying value exceeds their recoverable amount are written down to recoverable amount.

K. CONTINGENCIES AND EVENTS OCCURING AFTER THE BALANCE SHEET DATE

Events, which are material, occurring after the date of Balance Sheet are considered upto the date of Approval of Accounts.

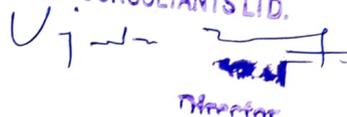
L. CONTINGENT LIABILITIES

Contingent liabilities, which are considered significant and material by the company and not provided for in the books of accounts, are disclosed in the notes to accounts.

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Director

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Director



2 SHARE CAPITAL

(Figures In Hundreds)

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Authorized Capital 55,00,000 Equity Shares of Rs.10/- each	5,50,000.00 5,50,000.00	5,50,000.00 5,50,000.00
2	Issued, Subscribed & Paid Up Capital 44,34,770 Equity Shares of Rs. 10/- each, fully paid up	4,43,477.00	4,43,477.00
	Closing Balance	4,43,477.00	4,43,477.00

b) Reconciliation of the shares outstanding at the beginning and the end of the reporting period:

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	Amount	No. of Shares	Amount
1	Number of shares at the beginning	44,34,770.00	4,43,477.00	44,34,770	4,43,477.00
2	Add: Shares issued during the year including subscription at Incorporation	-	-	-	-
3	Outstanding at the end of the Period	44,34,770.00	4,43,477.00	44,34,770	4,43,477.00

c) List of Shareholders holding more than 5% of Paid-up Equity Share Capital:

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	% Holding	No. of Shares	% Holding
1	Niveedika Commerical Pvt Ltd	7,05,000	15.90	7,05,000	15.90
2	Vinayak Tie up Pvt Ltd	9,97,500	22.49	9,97,500	22.49
3	Shivam Laminators Pvt Ltd	3,75,000	8.46	3,75,000	8.46
4	Shipra Retailer Pvt Ltd	6,68,750	15.08	6,68,750	15.08
5	Bhagyashri Trading Pvt Ltd	8,00,000	18.04	8,00,000	18.04
6	Ramesh Kumar Rateria	6,00,000	13.53	6,00,000	13.53

d) Details of Promoters holding Shares at the end of the Financial Year:

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	% Holding	No. of Shares	% Holding
1	Ramesh Kumar Rateria	6,00,000	13.53	6,00,000	13.53

e) Terms / Rights attached to Equity Shares:

The Company has only one class of equity shares having a par value of Rs 10/- per Share. Each holder of equity shares is entitled to one vote per share. No dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3 RESERVES AND SURPLUS

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
A	Securities Premium Account Opening balance Add: Addition during the year Less: Utilisation during the year Closing balance	3,90,875.00 - - 3,90,875.00	3,90,875.00 - - 3,90,875.00
B	Surplus in Statement of Profit and Loss Profit / (Loss) brought forward Add: Profit / (Loss) for the period Provision No Longer Required Closing balance	1,73,511.99 3,00,112.22 - 4,73,624.21	1,10,509.91 47,839.31 15,162.77 1,73,511.99
C	Reserve against standard assets Opening balance Add: Addition during the year Less: Provision No Longer required Closing balance	58.83 319.94 - 378.77	15,162.77 58.83 15,162.77 58.83
D	Statutory Reserve Opening balance Add: Addition during the year Less: Utilisation during the year Closing balance	84,076.40 75,108.04 - 1,59,184.44	72,101.87 11,974.53 - 84,076.40
	Closing Balance	10,24,062.42	6,48,522.22



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Director

Director

Notes annexed to and forming part of the financial statements
 Note No.

4 TRADE PAYABLES

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Trade payables for Material/Supplies	120.20	307.60
	Total	120.20	307.60

Trade Payables ageing schedule:

Sl. No.	Particulars	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
As at 31st March 2024							
(i)	Others	120.20	-	-	-	-	120.20
As at 31st March 2023							
(i)	Others	-	307.60			-	307.60

5 OTHER CURRENT LIABILITIES

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	GST payable	11,774.51	4,438.25
2	Expenses Payable	14.21	-
3	Audit Fees Payable	60.18	120.36
	Total	11,848.90	4,558.61

6 SHORT TERM PROVISIONS

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Provision for Income tax	69,526.61	12,066.40
	Total	69,526.61	12,066.40

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 Director

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 Director



7 NON CURRENT INVESTMENTS

(Figures In Hundreds)

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
Investment in Equity shares			
1	Quoted shares (As per annexure 1)	11,19,725.29	8,96,455.99
2	Unquoted shares (As per annexure 1)	37,758.53	37,758.53
Total		11,57,483.82	9,34,214.52

8 DEFERRED TAX ASSETS

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Opening Balance	37,637.84	37,637.84
2	Charge / (Release) on account of Depreciation	-	-
Closing Balance		37,637.84	37,637.84

9 LONG TERM LOANS AND ADVANCES

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Unsecured loans given to others	1,15,683.87	2,457.50
2	Unsecured loans given to related parties	35,825.80	21,075.88
Total		1,51,509.67	23,533.38

10 TRADE RECEIVABLES

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Unsecured and considered good by management	16,098.10	7,539.26
	Others		
Total		16,098.10	7,539.26

Trade Receivables ageing schedule:

Sl. No.	Particulars	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
As at 31st March 2024							
(i)	Undisputed Trade receivables considered good	16,098.10	-	-	-	-	16,098.10
As at 31st March 2023							
(i)	Undisputed Trade receivables considered good	7,539.26	-	-	-	-	7,539.26

11 CASH & BANK BALANCES

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Cash-in-Hand	583.11	2,216.61
2	Balances with Banks In Current Accounts	74,155.29	3,504.58
Total		74,738.40	5,721.19



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Director

Member

Notes annexed to and forming part of the financial statements
Note No.

12 **SHORT TERM LOANS AND ADVANCES**

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Advance Tax	13,296.18	9,000.00
2	TDS Receivable	10,890.39	4,637.30
	Total	24,186.57	13,637.30

13 **OTHER CURRENT ASSETS**

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Dividend Receivable	-	72.00
2	MAT credit entitlement receivable	87,380.73	58,713.98
3	Commission Receivable	-	27,862.36
	Total	87,380.73	86,648.34

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Director

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Director



OTHER INCOME

(Figures In Hundreds)

Sl. No.	Particulars	For the year ended 31st March'24	For the year ended 31st March'23
1	Commission Income	1,73,461.65	24,656.94
2	Dividend Income	15,470.27	16,213.63
3	Interest Income	7,280.19	-
4	Interest on IT Refund	62.56	-
5	Income from F&O & Share Difference	5,841.54	23.90
6	Professional Income	-	18,180.00
7	Long term capital gain	1,43,214.03	6,594.79
8	Short term capital gain	82,697.90	20,783.32
	Total	4,28,028.14	86,452.58

15 EMPLOYEE BENEFIT EXPENSES

Sl. No.	Particulars	For the year ended 31st March'24	For the year ended 31st March'23
1	Salary & Bonus	4,800.00	4,800.00
2	Staff Welfare Expenses	356.00	823.00
	Total	5,156.00	5,623.00

16 OTHER EXPENSES

Sl. No.	Particulars	For the year ended 31st March'24	For the year ended 31st March'23
		300.00	200.00
1	Accounting charges	13.95	14.11
2	Bank Charges & Commission	109.68	829.99
3	Demat charges	69.00	44.00
4	Filing Fees	115.30	85.80
5	Professional Fees	46.50	43.00
6	Rates and Taxes		
7	Audit Fees	60.18	60.18
	- As Statutory Audit	412.00	353.00
8	Postage and telegram	454.00	325.00
9	Printing and Stationery	1,350.00	848.40
10	Office maintenance expense	1,536.00	858.70
11	Travelling and conveyance	1,879.00	925.60
12	General expense	0.02	8.68
13	Miscellaneous expense		
	Total	6,345.64	4,596.46

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Director

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Director



Notes annexed to and forming part of the financial statements
 Note No.

(Figures In Hundreds)

17 **Related party disclosure under Accounting Standard-18**

Name and nature of relationship of the related party

a) Key Managerial Personnel

Sl.No	Description of Relationship	Names of related parties
1	DIRECTOR	RAMESH KUMAR RATERIA
2	DIRECTOR	SANJOY BANKA
3	DIRECTOR	VIJENDRA CHOUDHARY

b) Information about Related Party Transaction

Description of Transaction	Key Managerial Personnel	Relative of Directors	Companies/ firms in which Directors are interested
Remuneration to Key Managerial Personnel	-	-	-
Remuneration to Relative of Director	-	-	-
Loan and Advances Given	-	7,000.00	1,21,884.56 (42,000.00)
Receipt of loan and advances	-	1,075.88	1,13,058.76 (22,000.00)
Interest Paid on Loan	-	-	-
Balance Outstanding as at 31.03.2024	-	7,000.00 (1,075.89)	28,825.80 (20,000.00)

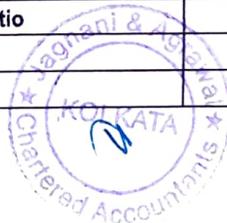
(Figures in brackets represent that of Previous Year.)

18 **Details of Ratios:**

Sl No.	Particulars	For the Year ended on 31.03.2024	For the Year ended on 31.03.2023	Remarks
a)	Current Ratio	2.48	6.71	(1.70)
	Current Assets	2,02,403.79	1,13,546.09	Due to increase in current liabilities
	Current Liabilities	81,495.71	16,932.61	
b)	Debt-Equity Ratio	-	-	-
	Total Debt	-	-	-
	Total Equity	14,67,539.42	10,91,999.22	
c)	Debt Service Coverage Ratio	-	-	-
	Earnings Before Interest & Taxes	4,16,526.51	76,233.12	-
	Total Debt	-	-	
d)	Return on Equity Ratio	0.26	0.05	0.79
	Total Income	3,75,540.20	59,872.68	Due to Increase in Total Income & Shareholder's Fund
	Shareholder's Fund	14,67,539.42	10,91,999.22	
e)	Inventory turnover ratio	-	-	-
	Sales	-	-	-
	Avg Inventory	-	-	
f)	Trade Receivables turnover ratio	-	-	-
	Total Credit Sales	-	-	Due to Increase in Revenue
	Avg Debtors	11,818.68	3,769.63	

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Director

Member

Vijendra Choudhary

Notes annexed to and forming part of the financial statements

Note No.

(Figures In Hundreds)

g) Trade payables turnover ratio	-	-	
Total Credit Purchases	-	-	Due to purchase of shares in current year
Avg Trade Payables	213.90	153.80	
h) Net capital turnover ratio	-	-	
Total Sales	-	-	Due to Increase in Revenue & Shareholder's Fund
Shareholder's Fund	14,67,539.42	10,91,999.22	
i) Net profit ratio	-	-	
Net Profit	3,75,540.20	59,872.68	
Net Sales	-	-	
j) Return on Capital Employed	0.28	0.07	0.75
Earnings Before Interest & Taxes	4,16,526.51	76,233.12	Due to Increase in EBIT & Shareholder's Fund
Shareholder's Fund	14,67,539.42	10,91,999.22	
k) Return on Investment	0.32	0.06	0.80
Net Profit	3,75,540.20	59,872.68	Due to Increase in Net Profit & Investments
Total Investments	11,57,483.82	9,34,214.52	

19 Basic & Diluted Earning Per Share:

Particulars		As at 31st March, 2024	As at 31st March, 2023
Net Profit after Extraordinary items and Tax	Rs.	3,00,112.22	47,839.31
Number of Equity Shares	No.	44,34,770	44,34,770
Face Value per Share (fully paid up)	Rs.	10.00	10.00
Earning per share - Basic & Diluted	Rs.	6.77	1.08

- 20 The management is of the opinion that Current Assets and Current Liabilities are stated at realizable value in a normal course of business and no provision has been considered necessary.
- 21 The Company has not done any transactions with Companies struck off u/s 248 of Companies Act 2013 or u/s 560 of Companies Act, 1956.
- 22 Sundry Debtors , Creditors and Loans and Advances are subject to confirmation.
- 23 The Company has not received any memorandum (as required to be filed by the supplier with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil. The company has not charged interest on delayed payment to profit and loss account nor provided liability of interest for delayed payment during the year.
- 24 Previous year figures have been regrouped and/or reclassified to confirm to current years presentation.
- 25 No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

SAMPARK CONSULTANTS LTD.

[Signature]
 Director

SAMPARK CONSULTANTS LTD.

[Signature]
 Director



SAMPARK CONSULTANTS LTD

CIN: U74140WB1993PLC060177

Notes annexed to and forming part of the financial statements

Note No.

(Figures in Hundreds)

- 26 The Company has not entered into any trading of crypto currency/ crypto assets for the financial year 2023-24.
- 27 The Company have not been declared as wilful defaulter by any bank or financial institution or any other lender.
- 28 There is no income surrendered or disclosed as income during the current or previous year in the tax assessment under the Income Tax Act, 1961, that has not been recorded in the books of accounts.
- 29 The company is a small and medium company and accordingly following the Accounting Standards applicable to small and medium sized company.
- 30 Figures are rounded off to nearest Hundreds.

Signatories to Note Nos.1 - 30

For JAGNANI & AGRAWAL

Chartered Accountants

Firm Regn No. : 333394E

Mohit

MOHIT JAGNANI

PARTNER

Membership No- 312643

Place : Kolkata

Date : 30th Day of August, 2024

UDIN: 25312643BMIORY9484



For and on behalf of the Board
SAMPARK CONSULTANTS LTD

SAMPARK CONSULTANTS LTD.

Ramesh Kumar Rateria

RAMESH KUMAR RATERIA
DIN: 00612987

SAMPARK CONSULTANTS LTD.

Vijendra Choudhary

VIJENDRA CHOUDHARY
DIN: 01668267

Director